PROVINCIAL TAX COMPARISON

THE FOLLOWING COMPARISONS ARE PRESENTED AS A QUICK REFERENCE GUIDE. ALTHOUGH EVERY EFFORT HAS BEEN MADE TO ASSURE THE ACCURACY OF THE INFORMATION CONTAINED IN THE COMPARISONS, THE READER IS ADVISED TO REFER TO THE ACTUAL STATUTES INVOLVED FOR DETAILED APPLICATIONS.

REVISED MAY 22, 1986

MANITOBA DEPT. OF FINANCE
TAXATION DIVISION

PROVINCIAL TAX COMPARISON

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PROVINCIAL SALES TAX COMPARISON

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PROVINCIAL TAX COMPARISON - SALES TAX

(NO SALES TAX IN ALBERTA)

MAY 1, 1986

NO. ITEM	BRITISH COLUMBIA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I	NEW-FOUNDLAND
(1) RATE	7% (9)	5%	6%	7% (1)	9% *	11%	10%	10%	12% *, ***
(2) ACCOMODATION	TAXABLE	TAXABLE	TAXABLE	TAXABLE (5%)	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE
(3) APPLIED COLOURED LABELS	STATUS OF CONTAINER	STATUS OF CONTAINER	STATUS OF CONTAINER	EXEMPT	STATUS OF CONTAINER	EXEMPT	TAXABLE	EXEMPT	STATUS OF CONTAINER
(4) AUDIT LIMITATION		2 YEARS PLUS THE CURRENT YEAR FOR BOTH. THE LIMIT MAY BE EX-TENDED.							
(A) VENDORS	3 YEARS		NO LIMIT	3 YRS	4 YRS	3 YRS	4 YRS	4 YRS (2)	3 YRS
(B) SELF-ASSESSED	10 YRS		NO LIMIT	3 YRS	4 YRS	5 YRS (CON-SUMERS) POLICY ONLY NO LEGIS-LATED LIMIT	4 YRS	4 YRS (2)	3 YRS THE LIMIT MAY BE EXTENDED
(5) BEER BY GLASS	EXEMPT	TAXABLE 10%	TAXABLE 6%	TAXABLE 10% (40)	TAXABLE 10% (11)	TAXABLE 11%	TAXABLE 10%	TAXABLE 10%	TAXABLE 12%
(6) BONDING CAN APPLY TO -	VENDORS - AT MINISTER'S DISCRETION	DOOR TO DOOR SALESMEN & EXTRA PROVINCIAL CONTRAC-TORS	VENDORS - AT MINISTER'S DISCRETION & EXTRA PROVINCIAL CONTRACTORS	REGULAR VENDORS & NON-RESIDENT CONTRAC-TORS	(1)NON-RESIDENT VENDOR (2)VENDOR GUILTY OF INFRACTION, OWING TAXES OR INSOLVENT	VENDORS & NON-RES-IDENT CON-TRACTORS AT MINISTER'S DISCRETION	ANY PERSON AT COMMISSION-ER'S DIS-CRETION WITH APPROVAL OF MINISTER	VENDORS - & NON-RESIDENT CONTRACTORS	VENDORS & NON-RESIDENT CONTRACTORS
IN AMOUNTS OF-	V - 6 X MONTHLY TAX	V - NOT TO EXCEED 6 X MONTHLY TAX N.R.C. - 5% OF CONTRACT PRICE	V - NOT TO EXCEED 6 X MONTHLY TAX N.R.C. - 5% OF CONTRACT PRICE	V - NOT LESS THAN $100 NOR MORE THAN 6 X MONTH-LY TAX N.R.C. - 4% OF CONTRACT	(1)AT MINISTER'S DISCRETION (2)AT MINISTER'S DISCRETION W/MAX. OF 6 X MONTHLY TAX	V - NOT LESS THAN $100 NOR MORE THAN 6 X MONTHLY TAX N.R.C. - ANY AMOUNT	6 X ESTIMATED MONTHLY TAX (MAXIMUM)	V - NOT LESS THAN $100 NOR MORE THAN 6 X MONTHLY TAX N.R.C. - 5% OF CONTRACT	V - 6 X ESTIMATED MONTH-LY TAX NOT LESS THAN $100 N.R.C. - 6% OF CONTRACT
(7) CHILDREN'S CLOTHING	----SEE EXHIBIT "A" ----- - PAGE 10								

V - VENDORS

N.R.C. - NON-RESIDENT CONTRACTORS

*TAX APPLIES TO INSURANCE PREMIUMS EXCEPT INDIVIDUAL LIFE, SICKNESS OR ACCIDENT.

***-NFLD. - EFFECTIVE NOVEMBER 19, 1982. (BUILDING MATERIALS 8%).

PROVINCIAL TAX COMPARISON - SALES TAX

MAY 1, 1986

(NO SALES TAX IN ALBERTA)

NO. ITEM	BRITISH COLUMBIA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
(8) CHILDREN'S FOOTWEAR	- - - - - SEE EXHIBIT "B" - - - - - PAGE 12								
(9) COMMISSION	3% OF TAX COLLECTED TO A MAX. OF $85.00 PER MONTH PER PERSON	7% OF 1ST $300 - 1% OF BALANCE - MAX. $5,000 PER YEAR	15% OF 1ST $200 - 1% OF BALANCE - MAX. $200 PER MONTH	4% - MAXIMUM $1,000 PER YEAR	NIL (3)	2% ON 1ST $250 - 1/2 OF 1% ON BALANCE - MAX. $500 PER FISCAL YEAR	1 - 1/2% MAX. $1,000 PER YEAR	3% - MAX. $500 PER FISCAL YEAR	NIL
(10) COMMISSION ON OWN CONSUMPTION	NOT ALLOWED	ALLOWED	NOT ALLOWED	NOT ALLOWED	NOT ALLOWED	NOT ALLOWED	NOT ALLOWED	NOT ALLOWED	NOT ALLOWED
(11) CONSTRUCTION EQUIPMENT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
(12) CONTAINERS									
(A) SOLD TO FISHERMEN	EXEMPT IF NON-RETURNABLE	TAXABLE	EXEMPT	EXEMPT IF NON-RETURNABLE	EXEMPT IF NON-RETURNABLE	EXEMPT *	EXEMPT	EXEMPT	EXEMPT IF NON-RETURNABLE
(B) SOLD TO FARMERS	EXEMPT IF NON-RETURNABLE	EXEMPT IF NON-RETURNABLE	EXEMPT	EXEMPT IF NON-RETURNABLE	EXEMPT IF NON-RETURNABLE	EXEMPT *	EXEMPT	EXEMPT	EXEMPT IF NON-RETURNABLE
(13) CUT FLOWERS	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
(14) DELINQUENT RETURNS - PHYSICAL FOLLOWUP BEFORE PROSECUTION	YES	YES	YES	YES	YES	YES	YES	YES	YES
(15) DRUGS -									
PRESCRIPTION -	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT
PATENT MEDICINES	EXEMPT	EXEMPT	EXEMPT	TAXABLE	TAXABLE	TAXABLE **	EXEMPT	EXEMPT	TAXABLE
PAIN KILLERS	EXEMPT	EXEMPT	EXEMPT	TAXABLE	TAXABLE	TAXABLE **	EXEMPT	EXEMPT	TAXABLE
(16) DRY CLEANING	EXEMPT	EXEMPT	TAXABLE	EXEMPT	EXEMPT	TAXABLE	EXEMPT	TAXABLE	TAXABLE
(17) ENERGY CONSERVATION ITEMS	- - - - - SEE EXHIBIT "C" - - - - - PAGE 13								

* WHEN PURCHASED FOR USE IN PROCESSING, SHIPMENT OR DELIVERY OF FARM OR FISH PRODUCTS.

** EXEMPT WHEN PURCHASED BY A FARMER FOR USE ON FARM ANIMALS.

PROVINCIAL TAX COMPARISON - SALES TAX

MAY 1, 1986

(NO SALES TAX IN ALBERTA)

NO. ITEM	BRITISH COLUMBIA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
(18) EXCHANGE OF INFORMATION	NONE	ALL EXCEPT B.C. & NOVA SCOTIA	ALL EXCEPT B.C.	ALL EXCEPT B.C.	ALL EXCEPT B.C. & NOVA SCOTIA	ALL EXCEPT B.C.	ALL EXCEPT B.C., SASK. & QUEBEC	ALL EXCEPT B.C.	ALL EXCEPT B.C.
(19) FILING DATE	20TH FOLLOWING MONTH	20TH FOLLOWING MONTH	20TH FOLLOWING MONTH	23RD FOLLOWING MONTH	15TH FOLLOWING MONTH	20TH FOLLOWING MONTH	20TH FOLLOWING MONTH	20TH FOLLOWING MONTH	20TH FOLLOWING MONTH
(20) INDIANS - (A) SALES ON RESERVE	EXEMPT	EXEMPT	EXEMPT (5)	EXEMPT	EXEMPT TO AN INDIAN AND INDIAN BANDS	EXEMPT (7)	EXEMPT TO RESERVE INDIANS WITH BAND CARDS	EXEMPT	N/A
(B) DELIVERY TO RESERVE	TAXABLE	EXEMPT	EXEMPT (5)	EXEMPT	EXEMPT TO AN INDIAN AND INDIAN BANDS	EXEMPT (7) ON SALES UP TO $1,000.00*	EXEMPT (AS ABOVE)	EXEMPT	N/A
(C) SALES OFF RESERVE	TAXABLE	EXEMPT	TAXABLE	TAXABLE (35)	TAXABLE (6)	EXEMPT (7) ON SALES UP TO $1,000.00*	EXEMPT (7) (AS ABOVE)	EXEMPT (7) (8)	N/A
(21) INTEREST RATE	14.5% PER ANNUM	9% PER ANNUM	1.1666% MONTHLY	AVERAGE PRIME RATE (41)	12% PER ANNUM	1.5% MONTHLY COMPOUNDED	16% PER ANNUM	1 1/2% PER MONTH	1 1/2% PER MONTH
(22) LAUNDRY	EXEMPT	EXEMPT	TAXABLE	EXEMPT	EXEMPT	TAXABLE	EXEMPT	TAXABLE	TAXABLE
(23) LIQUOR OTHER THAN BEER	7% (9)	10%	12% INCLUDING IMPORTED BEER	12%	9% (23) (24) CIDER EXEMPTED	11%	10%	10%	12%
(24) MINIMUM AMOUNT SUBJECT TO TAX	15¢	26¢	26¢ OTHER THAN BEER	21¢ GENERALLY EXCEPT DRAFT BEER.	26¢	26¢ (GENERALLY) 51¢ ON CANDY & SIMILAR CONFECTIONS	26¢	26¢ (GENERALLY) CANDY 50¢	26¢

*A REFUND OF TAX PAID ON SALES OVER $1,000.00 MAY BE REQUESTED BY INDIAN TAXPAYER.

PROVINCIAL TAX COMPARISON - SALES TAX

MAY 1, 1986

(NO SALES TAX IN ALBERTA)

NO. ITEM	BRITISH COLUMBIA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
(25) MOBILE HOMES (NEW) FOR DOMESTIC RESIDENCES	DEALER PAYS TAX ON 50% OF COST. APPLIANCES & FURNITURE ARE TAXABLE ON 100%	REFUND OF 50% OF FULL TAX NOT INCLUDING APPLIANCES & FURNITURE	REFUND OF 50% OF FULL TAX NOT INCLUDING APPLIANCES OR FURNITURE	TAX APPLIED TO 50% OF VALUE EXCLUDING FURNITURE AND APPLIANCES	TAX APPLIED TO 50% OF SALES PRICE EXCLUDING APPLIANCES, FURNITURE IS EXEMPT	FURNISHED TAXED AT 7.5% UNFURNISHED TAXED AT 5%. USED-EXEMPT	TAX APPLIED TO 50% OF SALE PRICE. APPLIANCES & FURNITURE - TAX APPLIED TO 100% OF VALUE	TAX APPLIED TO 50% OF VALUE. APPLIANCES & FURNITURE-TAX APPLIED TO 100% OF VALUE	TAX APPLIED TO 50% OF PURCHASE PRICE. APPLIANCES & FURNITURE-TAX APPLIED TO 100% OF VALUE
(26) MODULAR HOMES(NEW) FOR DOMESTIC RESIDENCES	DEALER PAYS TAX ON 55% OF COST. APPLIANCES & FURNITURE TAXABLE ON 100%	NO REFUND	REFUND OF 45% OF FULL TAX NOT INCLUDING APPLIANCES OR FURNITURE	TAX APPLIED TO 55% OF MANUFACTURER'S SELLING PRICE	TAXABLE	TAXED AT 5%	TAXABLE	TAX APPLIED TO 50% OF VALUE. APPLIANCES AND FURNITURE-TAX APPLIED TO 100% OF VALUE	TAX APPLIED TO 50% OF PURCHASE PRICE. APPLIANCES & FURNITURE - TAX APPLIED TO 100% OF VALUE
(27) PENALTY FOR LATE FILING -									
(A) MINIMUM	10% OF TAX COLLECTED	10%	$5.00 PLUS LOSS OF COMMISSION	10% PLUS LOSS OF COMMISSION	10% OF AMOUNT DUE	$10.00	COMMISSIONER CAN APPLY UP TO 5%	5% PLUS LOSS OF COMMISSION	$10.00
(B) MAXIMUM	10% OF TAX COLLECTED	10% UP TO $500.00	5% OF TAX DUE PLUS LOSS OF COMMISSION	10% UP TO $1,000.00 PLUS LOSS OF COMMISSION	10% OF AMOUNT DUE	10% OF TAX COLLECTED		$250.00 PLUS OF COMMISSION	$100.00
(28) PETS	TAXABLE	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	EXEMPT	TAXABLE
(29) PLANTS, SHRUBS AND TREES -									
(A) VEGETABLE OR EDIBLE FRUITS	EXEMPT	EXEMPT	EXEMPT	EXEMPT(FARMERS)	EXEMPT	EXEMPT	TAXABLE	EXEMPT	EXEMPT
(B) OTHERS	TAXABLE	EXEMPT	TAXABLE	TAXABLE	TAXABLE	EXEMPT	TAXABLE	EXEMPT	TAXABLE
(30) POLLUTION CONTROL EQUIPMENT	TAXABLE	TAXABLE	TAXABLE	EXEMPT WHEN USED IN CONNECTION WITH MANUFACTURING PROCESS (10)	EXEMPT WHEN POLLUTION ATTRIBUTABLE TO PRODUCTION OF MOVABLE PROPERTY FOR SALE	TAXABLE	EXEMPT FOR MANUFACTURERS AND CERTAIN COMMERCIAL ACTIVITIES	REFUND TO MUNICIPALITIES & EXEMPT WHEN USED IN CONNECTION WITH MANUFACTURING	TAXABLE

PROVINCIAL TAX COMPARISON - SALES TAX

(NO SALES TAX IN ALBERTA)

NO. ITEM	BRITISH COLUMBIA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I	NEW-FOUNDLAND
(31) POPULATION **	2,900,400	1,020,100	1,072,400	9,111,100	6,597,700	719,400	883,400	127,700	581,100
(32) PRODUCTION MACHINERY	TAXABLE	TAXABLE	TAXABLE (36)	EXEMPT (12)	EXEMPT	EXEMPT	EXEMPT (10A)	EXEMPT	EXEMPT
(33) READY-TO-MOVE (NEW) HOMES	FULLY TAXABLE	FULLY TAXABLE	REFUND OF 45% OF FULL TAX NOT INCLUDING APPLIANCES OR FURNITURE	FULLY TAXABLE	FULLY TAXABLE EXCEPT FURNITURE	N/A	TAXABLE ON 50% OF PURCHASE PRICE. FURNITURE AND FIXTURES AT 100% OF PURCHASE PRICE.	N/A	TAXED ON 50% OF PURCHASE PRICE. APPLIANCES AND FURNITURE TAXED ON 100% OF PURCH. PRICE
(34) REFUND LIMITATION-									
(A) NO. OF YEARS	3 YRS	3 YRS.FROM DATE OF OVER-PAYMENT. AN EXTENSION OF THE LIMIT MAY BE MADE BY SPECIAL O.I.C.	2 YRS	3 YRS	4 YRS., 6 MOS. IF LEGAL ERROR	3 YRS	2 YRS	4 YRS	3 YRS
(B) NO LIMITATION	N/A		N/A	N/A	N/A	N/A	N/A	N/A	
(C) EXTENSION OF LIMIT DISCRETIONARY (BY WHOM)	N/A		AT MINISTER'S DISCRETION	MINISTER'S DISCRETION UP TO SIX MONTHS	N/A	NONE	N/A	N/A	
(35) REFUND RE PURCHASE IN PROVINCE AND PERMANENT REMOVAL OUTSIDE OF PROVINCE									
(A) ALLOWED TO	NON-RESIDENTS*	INDIVIDUALS (13)	ANY PURCHASER	ANY PURCHASER	A) NON-RESIDENT AND NOT DOING BUSINESS IN QUEBEC (38) B) PERSON CARRYING ON AN UNDERTAKING (38)	ANY PURCHASER	ANY PURCHASER ON PROOF OF PAYMENT TO ANOTHER JURISDICTION	ANY PURCHASER ON PROOF OF PAYMENT TO ANOTHER JURISDICTION	ANY PURCHASER
(B) TIME LIMIT FOR REMOVAL	30 DAYS *	30 DAYS	30 DAYS	30 DAYS	A) (14) (37) B) (38)	30 DAYS	30 DAYS	30 DAYS	30 DAYS
(C) APPLIES TO -									
(1) AUTOS,TRUCKS	YES	YES	YES	YES	YES (14)	YES	YES	YES	YES
(2) TRAILERS	YES	YES	YES	YES	YES (14)	NO	YES	NO	NO
(3) SNOWMOBILES	NO	YES	YES	YES	YES (14)	YES	NO	YES	NO
(4) OTHER GOODS	NO	NO	NO (15)	YES (IF OVER $100)	YES-HAVING A VALUE OF AT LEAST $500 FOR PERSONS MENTIONED IN A (37)	NO	NO	YES(IF REGISTERED UNDER HIGHWAY TRAFFIC ACT)	NO

* - ALSO APPLIES RE MOTOR VEHICLES WHEN PURCHASER GIVES UP B.C. RESIDENCE AND IS REQUIRED TO PAY TAX TO ANOTHER JURISDICTION.

** - MANITOBA STATISTICAL REVIEW - FOURTH QUARTER 1985.

- ALBERTA POPULATION 2,357,600 - YUKON POPULATION 22,800 - N.W.T. - POPULATION 51,200

PROVINCIAL TAX COMPARISON - SALES TAX

MAY 1, 1986

(NO SALES TAX IN ALBERTA)

NO. ITEM	BRITISH COLUMBIA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
(36) RENTALS									
(A) MOTOR VEHICLES	TAXABLE	TAXABLE	TAXABLE	TAXABLE **	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
(B) OTHER EQUIPMENT	TAXABLE IF OVER 30 DAYS	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
(C) WITH OPERATOR	EXEMPT	EXEMPT IF CASUAL OTHERWISE TAXABLE	EXEMPT UNLESS TAXABLE SERVICE	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT
(37) REPAIR TO T.P.P.	EXEMPT	EXEMPT	TAXABLE	TAXABLE	TAXABLE (17)	TAXABLE	TAXABLE	TAXABLE	TAXABLE
(38) RESTAURANT MEALS EXCLUDING LIQUOR)	7% IN EXCESS OF $6.99	EXEMPT	6% IN EXCESS OF $6.00	7% IN EXCESS OF $1.00	10% IN EXCESS OF $3.25 (24)	11% IN EXCESS OF $1.00	10% IN EXCESS OF $4.00	10% IN EXCESS OF $2.00(18)	TAXABLE
(39) SALES TAX REVENUES (LATEST PUBLISHED YEAR)	1983/84	1983/84	1983/84	1983/84	1984/85 (20)	1983/84	1983/84	1983/84	1983/84
	1,210,000,000	340,325,000	355,553,633	3,876,000,000	2,588,000,000	327,648,816	368,600,000	55,300,000	327,738,000
					(3) 301,000,000				
					(4) 112,000.000				
BUDGETED	1984/85	1984/85	1985/86	1984/85	1985/86	1984/85	1984/85	1984/85	1984/85
	1,371,000,000	372,100,000	417,000,000	4,239,000,000	3,607,000,000	376,000,000	437,500,000	60,500,000	348,800,000
(40) SCHOOL SUPPLIES	- - - - SEE EXHIBIT "D" - - - - PAGE 14								

*SASKATCHEWAN - INCLUDES REVENUES FROM THE LIQUOR CONSUMPTION TAX ACT EFFECTIVE JUNE 1, 1979.
**ONTARIO - EXEMPT IF DRIVEN BY ELECTRICITY, OR ENERGY DERIVED FROM ETHANOL, METHANOL, NATURAL OR MANUFACTURED GAS.

PROVINCIAL TAX COMPARISON - SALES TAX

(NO SALES TAX IN ALBERTA)

NO. ITEM	BRITISH COLUMBIA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
(41) SEEDS AND BULBS -									
(A) GRASS	EXEMPT	EXEMPT	EXEMPT FOR AGRICULTURAL USE	TAXABLE *	EXEMPT	EXEMPT	EXEMPT	EXEMPT	TAXABLE
(B) VEGETABLE OR EDIBLE FRUITS	EXEMPT	EXEMPT	EXEMPT	TAXABLE *	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT
(C) GRAIN	EXEMPT	EXEMPT	EXEMPT	TAXABLE *	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT
(D) OTHER -									
(1) SEEDS	EXEMPT	EXEMPT	TAXABLE	TAXABLE *	EXEMPT	EXEMPT	EXEMPT	EXEMPT	TAXABLE
(2) BULBS	TAXABLE	EXEMPT	TAXABLE	TAXABLE *	TAXABLE	EXEMPT	EXEMPT	EXEMPT	TAXABLE
(42) SETTLERS' EFFECTS-									
(A) ALLOWED TO	"PERSONS"	"PERSONS"	"PERSONS"	1 INDIVIDUALS 2 QUALIFYING BUSINESSES RELOCATING TO ONTARIO	NO PROVISION CONCERNING SETTLERS' EFFECTS AS SUCH. HOWEVER, GOODS BROUGHT INTO QUEBEC BY A PERSON WHO IS NOT A RESIDENT OR IS NOT CARRYING ON BUSINESS IN QUEBEC ARE NOT TAXABLE.	INDIVIDUALS FOR PERSONAL USE	"PERSONS"	"PERSONS"	"PERSONS"
(B) APPLIES TO-									
(1) HOUSEHOLD EFFECTS	YES	YES	YES	YES		YES	YES	YES	YES
(2) AUTOMOBILES	YES	YES	YES	YES		YES	YES	YES	YES
(3) BUSINESS ASSETS	NO	NO	GENERALLY NO	GENERALLY YES		NO	NO	GENERALLY NO (21)	NO
(C) RESIDENCE OUTSIDE PROVINCE REQUIRED FOR	6 MONTHS	6 MONTHS	6 MONTHS	6 MONTHS		183 DAYS	6 MONTHS	6 MONTHS	6 MONTHS
(D) OWNERSHIP BEFORE COMING TO PROVINCE	30 DAYS	YES, BUT NO TIME LIMIT	30 DAYS	YES, BUT NO TIME LIMIT		31 DAYS	30 DAYS	30 DAYS	30 DAYS
(E) TIME LIMIT FOR BRINGING GOODS INTO PROVINCE	6 MONTHS	6 MONTHS	6 MONTHS	6 MONTHS		NONE	6 MONTHS	6 MONTHS	6 MONTHS
(43) TELECOMMUNICATIONS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE (4A & B)	TAXABLE	TAXABLE	TAXABLE (22)	TAXABLE

* EXEMPT TO FARMERS.

PROVINCIAL TAX COMPARISON - SALES TAX

MAY 1, 1986

(NO SALES TAX IN ALBERTA)

NO. ITEM	BRITISH COLUMBIA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
(44) TELEPHONE (LOCAL)	EXEMPT *	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
(45) TELEPHONE (LONG DISTANCE)	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE (4A)	TAXABLE	TAXABLE	TAXABLE	TAXABLE
(46) T.P.P. BROUGHT INTO PROVINCE FOR TEMPORARY USE -									
(A) RATE	FULL	1/36 PER MONTH	1/36 PER MONTH	1/36 PER MONTH	1/36 PER MONTH	1/36 PER MONTH	1/36 PER MONTH	1/36 PER MONTH	1/36 PER MONTH
(B) VALUE	GREATER OF 50% OF ORIGINAL COST OR UNDEPRECIATED AMOUNT	COST TO CURRENT OWNER	FAIR VALUE	COST TO CURRENT OWNER	PURCHASE PRICE TO CURRENT OWNER	COST TO CURRENT OWNER	FAIR MARKET VALUE	COST TO CURRENT OWNER (FAIR VALUE)	COST TO CURRENT OWNER
(47) RAILWAY ROLLING STOCK AND REPAIRS THERETO	TAXABLE ON "CAR" OR "UNIT" MILEAGE RATIO (29)	TAXABLE ON UNIT MILEAGE RATIO	TAXABLE ON UNIT MILEAGE RATIO	TAXABLE ON UNIT MILEAGE RATIO (33)	TAXABLE ON GROSS TON MILEAGE RATIO	TAXABLE	TAXABLE	TAXABLE ON GROSS TON MILEAGE RATIO	TAXABLE ON GROSS TONNE MILEAGE RATIO
NOTE - RATIO TERMINOLOGY REFERS TO PROVINCIAL UNITS AS A PERCENTAGE OF TOTAL UNITS									
(48) AIRCRAFT AND REPAIRS THERETO:									
SCHEDULED INTERPROVINCIAL - COMMON CARRIERS	TAXABLE (30)	EXEMPT	EXEMPT (27)	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT (26)	EXEMPT
INTERPROVINCIAL - COMPANY OWNED **	TAXABLE (31)	EXEMPT (32)	TAXABLE	TAXABLE (34)	TAXABLE (28)	EXEMPT	EXEMPT	EXEMPT (26)	TAXABLE
SCHEDULED INTRAPROVINCIAL - COMMON CARRIERS	TAXABLE (31)	TAXABLE	TAXABLE	EXEMPT	EXEMPT	TAXABLE	TAXABLE	TAXABLE (25)	EXEMPT
INTRAPROVINCIAL COMPANY OWNED **	TAXABLE (31)	TAXABLE	TAXABLE	TAXABLE (34)	TAXABLE (28)	TAXABLE	TAXABLE	TAXABLE (25)	TAXABLE
INDIVIDUALLY - OWNED ***	TAXABLE (31)	TAXABLE	TAXABLE	TAXABLE	TAXABLE (28)	TAXABLE	TAXABLE	TAXABLE (25)	TAXABLE

* BRITISH COLUMBIA - LOCAL BUSINESS TELEPHONE SERVICE IS TAXABLE.

** COMPANY OWNED REFERS TO AIRCRAFT UTILIZED BY BUSINESSES (INCORPORATED OR NON INCORPORATED) TO TRANSPORT THEIR OWN EMPLOYEES OR GOODS, ETC.

*** INDIVIDUALLY OWNED REFERS TO AIRCRAFT OWNED BY INDIVIDUALS UTILIZED BOTH INTER AND INTRA PROVINCIALLY.

PROVINCIAL TAX COMPARISON - SALES TAX
(NO SALES TAX IN ALBERTA)

NO.	ITEM	BRITISH COLUMBIA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
(49)	REMOTE SATELLITE TELEVISION RE-CEPTION AND TRANS-MISSION									
	(A) OPERATOR'S EQUIPMENT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
	(B) SERVICE TO CUSTOMER	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	EXEMPT	TAXABLE	TAXABLE
(50)	CABLEVISION	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE

FOOTNOTES

(1) ONTARIO - EXEMPT - TRUCK TRAILERS, TRUCK TRACTORS, TRUCKS, TRACTOR TRAILERS AND SEMI TRAILERS DESIGNED FOR CARRIAGE OF FREIGHT WITH GROSS VEHICLE MASS RATING OF 11,778 KILOGRAMS OR MORE.
(2) PRINCE EDWARD ISLAND - EXCEPT IN CASE OF FRAUD - THEN NO LIMITATION.
(3) QUEBEC - MEALS AND HOTEL TAX. (COMMISSION 2% MAXIMUM $100 PER ANNUM).
(4) QUEBEC - (A) TELECOMMUNICATIONS TAX AND (B) BROADCAST ADVERTISING TAX.
(5) MANITOBA - THE EXEMPTION DOES NOT EXTEND TO LIQUOR, MOTOR VEHICLES, COMMERCIAL-USE ITEMS AND SERVICES AND APPLIES ONLY TO INDIVIDUALS.
(6) QUEBEC - TAX ON MOTOR VEHICLES REFUNDED ON REQUEST.
(7) NEW BRUNSWICK, NOVA SCOTIA, PRINCE EDWARD ISLAND - EXEMPTION DOES NOT APPLY TO RESTAURANT MEALS, ACCOMMODATION, OR ALCOHOLIC BEVERAGES.
(8) PRINCE EDWARD ISLAND - VENDORS HAVE BEEN ADVISED THAT SALES MADE OFF THE RESERVE ARE TO BE DEEMED FOR CONSUMPTION ON THE RESERVE.
(9) BRITISH COLUMBIA - DRAFT BEER EXEMPT.
(10) ONTARIO - POLLUTION ABATEMENT - SOME POLLUTION CONTROL EQUIPMENT IS EXEMPT UNDER THE EXEMPTION AFFORDED MACHINERY AND EQUIPMENT, IF THE POLLUTION IS ATTRIBUTABLE TO THE MANUFACTURING PROCESS.
(10A) NOVA SCOTIA - EXEMPTION NOT APPLICABLE TO PRODUCTION EQUIPMENT USED IN PRODUCTION OR PROCESSING OF NON-RENEWABLE RESOURCES WHICH IS TAXED AT 4%.
(11) QUEBEC - ANY BEER SOLD IN AN ESTABLISHMENT WITHIN THE MEANING OF MEALS AND HOTEL TAX ACT IS TAXABLE AT 10% EXCEPT IN A TAVERN WHERE IT IS EXEMPT. ELSEWHERE BEER IS TAXABLE AT 9% UNDER THE RETAIL SALES TAX ACT.
(12) ONTARIO - MACHINERY AND EQUIPMENT PURCHASED BY MANUFACTURERS AND PRODUCERS IS EXEMPT AS DEFINED UNDER EXCISE TAX ACT (CANADA).
(13) SASKATCHEWAN - REFUND IS ONLY ALLOWED IF PROOF OF TAX PAID TO ANOTHER PROVINCE OR PROOF OF REGISTRATION IN ANOTHER PROVINCE IS PROVIDED.
(14) QUEBEC - A PERSON WHO IS NEITHER RESIDENT NOR DOING BUSINESS IN QUEBEC MUST PROVE TAX PAYMENT OR REGISTRATION IN HIS PROVINCE AND VEHICLE NOT HAVE BEEN REGISTERED IN HIS NAME IN QUEBEC FOR MORE THAN TEN DAYS BY VIRTUE OF A TEMPORARY REGISTRATION CERTIFICATE
(15) MANITOBA - EXEMPTION IS ALLOWED ON AIRCRAFT; ALSO FOR "OTHER GOODS" PURCHASED BY NON-RESIDENTS OF CANADA UNDER CERTAIN CIRCUMSTANCES (REG. 18).
(16) ALL PROVINCES - REFERS TO TAXABLE OR EXEMPT STATUS OF TOTAL CHARGE FOR SERVICE INCLUDING LABOR. IN THOSE PROVINCES WHICH ARE SHOWN EXEMPTING SERVICES, THE TANGIBLE PERSONAL PROPERTY, OF COURSE, WOULD BE TAXABLE. IN ADDITION, WHERE A SERVICE CREATES WHAT IS DEEMED TO BE NEW TANGIBLE PERSONAL PROPERTY, THE ENTIRE CHARGE IS TAXABLE.
(17) QUEBEC - LABOUR IS EXEMPTED IF SHOWN SEPARATELY.
(18) PRINCE EDWARD ISLAND - "OFF PREMISES" MEALS ARE ALSO TAXABLE IF IN EXCESS OF $2.00.
(19)
(20) QUEBEC - RETAIL SALES TAX.
(21) PRINCE EDWARD ISLAND - EXCEPT WHERE A BUSINESS MOVES COMPLETELY INTO P.E.I. WITH NO ASSETS OR BRANCHES LEFT ELSEWHERE AT TIME OF MOVE.
(22) PRINCE EDWARD ISLAND - INCLUDES CABLE TELEVISION AND TELEPHONE SERVICE ONLY.
(23) QUEBEC - 10% UNDER MEALS AND HOTEL TAX ACT IF SERVED IN AN ESTABLISHMENT WITHIN THE MEANING OF THIS ACT. WEAK CIDER IS EXEMPTED IN A TAVERN BUT TAXABLE IN OTHER ESTABLISHMENTS.
(24) QUEBEC - THE PRICE OF LIQUOR SOLD WITH FOOD, IN A LICENCED ESTABLISHMENT IS PART OF THE PRICE OF THE MEAL.
(25) PRINCE EDWARD ISLAND - IF REGISTERED IN PROVINCE, OTHERWISE SUCH AIRCRAFT ARE EXEMPT.
(26) PRINCE EDWARD ISLAND - IF REGISTERED IN PROVINCE, SUCH AIRCRAFT ARE TAXABLE.
(27) MANITOBA - AIR CANADA SUPREME COURT DECISION EXEMPTS INTERPROVINCIAL CARRIERS LANDING IN MANITOBA WHILE ON A CONTINUOUS FLIGHT.
(28) QUEBEC - IF AIRCRAFT OPERATED UNDER A LICENCE ISSUED UNDER THE AERONAUTIC ACT, TRANSACTION EXEMPT. ALL REPAIRS TO AIRCRAFT EXEMPT SINCE JANUARY 1, 1980.
(29) BRITISH COLUMBIA - RAILWAY OPERATORS BASED ON CANADIAN MILES ONLY - PRIVATELY OWNED OR LEASED BASED ON TOTAL MILES.
(30) BRITISH COLUMBIA - AIRCRAFT UTILIZED INTERPROVINCIALLY BY SCHEDULED AIRLINES ARE TAXED ON COST PER MILE FOR B.C. MILES.
(31) BRITISH COLUMBIA - OTHER THAN (30) ABOVE ARE TAXED (WHERE MORE THAN 20% OF MILES OUTSIDE B.C.) OVER A 5 YEAR PERIOD ON RATIO OF "B.C. TO TOTAL" MILES. AIRCRAFT USED LESS THAN 20% OUTSIDE B.C. ARE TAXABLE IN FULL AT TIME OF PURCHASE.
(32) SASKATCHEWAN - EXEMPT IF BROUGHT INTO PROVINCE ON INTERMITTENT BASIS. IF BROUGHT INTO PROVINCE ON SPECIFIC WORK ASSIGNMENTS, TAX IS APPLIED AT 1/40 OF ORIGINAL COST (OR LEASE CHARGES WHERE APPLICABLE) PER MONTH.
(33) ONTARIO - INTRAPROVINCIAL ROLLING STOCK DOES NOT FORM PART OF POOL AND IS FULLY TAXABLE (I.E. GO TRANSIT, SUBWAY TRANSIT, ETC.).
(34) ONTARIO - SUCH AIRCRAFT WOULD BE EXEMPT IF REGISTERED AS COMMERCIAL AIRCRAFT (AERONAUTICS ACT, CANADA) AND LICENSED TO PROVIDE ANY OF THE COMMERCIAL AIR SERVICES ESTABLISHED UNDER SECTION 3 OF THE AIR CARRIER REGULATION.
(35) ONTARIO - TAXABLE TO INDIANS OFF RESERVES.
- STATUS INDIANS ON RESERVES MAY PURCHASE AND TAKE POSSESSION OF PERSONAL GOODS OFF A RESERVE EXEMPT FROM TAX BY USING THEIR FEDERAL IDENTIFICATION CARDS.
(36) MANITOBA - USED MACHINERY, EQUIPMENT OR APPARATUS PURCHASED AS AN INTEGRAL PART OF A MANUFACTURING PLANT IS EXEMPT. EFFECTIVE MAY 14, 1980.
(37) QUEBEC - THE LESSOR OF TAX PAID IN QUEBEC OR SIMILAR TAX PAID LEVIED BY THE PROVINCE OF RESIDENCE ON THE SAME MOVEABLE PROPERTY. A NON-RESIDENT OF CANADA MAY OBTAIN REIMBURSEMENT OF THE FULL TAX PAID. REQUEST MUST BE MADE WITHIN 60 DAYS OF THE DATE OF PURCHASE.
(38) QUEBEC - PROPERTY SHIPPED OUTSIDE QUEBEC WITHOUT USE IN QUEBEC. A PERSON CARRYING ON AN UNDERTAKING HAS NOT TIME LIMIT FOR REMOVAL.
(39)
(40) ONTARIO - ANY ALCOHOLIC BEVERAGES SOLD IN A LICENSED ESTABLISHMENT ARE TAXABLE AT 10%. SALES BY RETAIL OUTLETS ARE TAXABLE AT 12%.
(41) ONTARIO - THE RATE OF INTEREST PAYABLE PER ANNUM SHALL BE THE AVERAGE PRIME RATE CHARGED BY THE FIVE MAJOR BANKS EFFECTIVE EACH JANUARY 15 AND JULY 15. THE RATE SHALL BE ADJUSTED EACH APRIL 1 AND OCTOBER 1. FOR THE PERIOD OCTOBER 1, 1984 TO MARCH 31, 1985, THE RATE IS 14%.

PROVINCIAL TAX COMPARISON - SALES TAX

(NO SALES TAX IN ALBERTA)

DETAILS RE CHILDREN'S CLOTHING EXEMPTION

NO. ITEM	BRITISH COLUMBIA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
CHILDREN'S CLOTHING GENERAL	EXEMPT TO THE FOLLOW-ING STATED SIZES AND IN ADDITION ANY CLOTHING PURCHASED FOR A PERSON UNDER THE AGE OF 15	ALL CLOTHING PRICED AT $300.00 OR LESS IS EXEMPT	EXEMPT TO THE FOLLOW-ING STATED SIZES AND IN ADDITION ANY CLOTHING PURCHASED FOR A PERSON UNDER THE AGE OF 15	EXEMPT TO THE FOLLOW-ING STATED SIZES	ALL CLOTHING PRICED AT $500.00 OR LESS IS EXEMPT	ALL CLOTHING EXEMPT	ALL CLOTHING EXEMPT $300.00 OR LESS	ALL CLOTHING EXEMPT	EXEMPT TO FOLLOWING SIZES - ALSO ANYONE CERTIFIED TO BE UNDER 15 YEARS
(1) DRESSES, SUITS, COATS, BLOUSES, SWEATERS, UNDER-SHIRTS, PYJAMAS, COMBIN-ATIONS, SNOWSUITS, OVER-ALLS AND ALL OTHER GARMENTS TO FIT THE UPPER HALF OR THE WHOLE BODY. TROUSERS, SLACKS, JEANS, SLIMS, UNDERSHORTS, BRIEFS, OUTER SHORTS AND OTHER GARMENTS THAT FIT AT OR BELOW THE WAIST.	GIRLS' COMMERCIAL AND STAND-ARD SIZE 14X. BOYS' COMMERCIAL SIZE 18 AND STANDARD SIZE 20. BOYS' AND GIRLS' SWEATERS, SMALL, MED-IUM & LARGE	ALL CLOTHING PRICED AT $300.00 OR LESS IS EXEMPT	GIRLS' COMMERCIAL AND STAND-ARD SIZE 14X. BOYS' COMMERCIAL SIZE 18 AND STANDARD SIZE 20. BOYS' AND GIRLS' SWEATERS, SMALL, MED-IUM & LARGE	GIRLS' COMMERCIAL AND STAND-ARD SIZE 14X. BOYS' COMMERCIAL AND STAND-ARD SIZE 18. BOYS' AND GIRLS CLOTHING SMALL, MED-IUM & LARGE					GIRLS' COMMERCIAL SIZE 14X AND STANDARD SIZE 16. BOYS' COMMERCIAL AND STAND-ARD SIZE 18 BOYS' AND GIRLS' CLOTHING SMALL, MED-IUM & LARGE
(2) BOYS' SHIRTS	14 1/2" NECK	ALL CLOTHING PRICED AT $300.00 OR LESS IS EXEMPT	14 1/2" NECK	COMMERCIAL SIZE 14 1/2" NECK. STANDARD SIZE 14" NECK					COMMERCIAL SIZE 14 1/" NECK. STANDARD SIZE 14" NECK
(3) CHILDREN'S HOSE	GIRLS' SIZE 10 AND BOYS' SIZE 10 1/2"; ALSO, STRETCHY SOXS DESIGNED FOR CHILDREN	ALL CLOTHING PRICED AT $300.00 OR LESS IS EXEMPT	GIRLS' SIZE 10 AND BOYS' SIZE 10 1/2", ALSO, STRETCHY SOXS DESIGNED FOR CHILDREN	GIRLS' SIZE 10 AND BOYS' SIZE 10 1/2", ALSO, STRETCHY, SOXS DESIGNED FOR CHILDREN					GIRLS' SIZE 10 AND BOYS' SIZE 10 1/2" ALSO, STRETCHY, SOXS DESIGNED FOR CHILDREN

EXHIBIT "A"

MAY 1, 1986

PROVINCIAL TAX COMPARISON - SALES TAX

(NO SALES TAX IN ALBERTA)

DETAILS RE CHILDREN'S CLOTHING EXEMPTION

NO.	ITEM	BRITISH COLUMBIA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
	CHILDREN'S CLOTHING GENERAL	EXEMPT TO THE FOLLOW-ING STATED SIZES AND IN ADDITION ANY CLOTHING PURCHASED FOR A PERSON UNDER THE AGE OF 15.	ALL CLOTHING PRICED AT $300.00 OR LESS IS EXEMPT	EXEMPT TO THE FOLLOW ING STATED SIZES AND IN ADDITION ANY CLOTHING PURCHASED FOR A PERSON UNDER THE AGE OF 15.	EXEMPT TO THE FOLLOWING STATED SIZES	ALL CLOTHING PRICED AT $500.00 OR LESS IS EXEMPT	ALL CLOTHING EXEMPT	ALL CLOTHING EXEMPT $300.00 OR LESS	ALL CLOTHING EXEMPT	EXEMPT TO THE FOLLOWING STATED SIZES. ALSO ANYONE CERTIFIED TO BE UNDER 15 YEARS.
(4)	CHILDREN'S HATS	GIRLS' SIZE 22 AND BOYS' SIZE 7-1/8	ALL CLOTHING PRICED AT $300.00 OR LESS IS EXEMPT	GIRLS' SIZE 22 AND BOYS' SIZE 7-1/8	GIRLS' SIZE 22 AND BOYS' SIZE 7-1/8					GIRLS' SIZE 22 AND BOYS' SIZE 7-1/8
(5)	CHILDREN'S GLOVES	GIRLS' AND BOYS' SIZE 7	ALL CLOTHING PRICED AT $300.00 OR LESS IS EXEMPT	GIRLS' AND BOYS' SIZE 7	GIRLS' AND BOYS' SIZE 7					GIRLS' AND BOYS' SIZE 7

EXHIBIT "B"

MAY 1, 1986

PROVINCIAL TAX COMPARISON - SALES TAX

(NO SALES TAX IN ALBERTA)

DETAILS RE CHILDREN'S FOOTWEAR EXEMPTION

NO. ITEM	BRITISH COLUMBIA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
CHILDREN'S FOOTWEAR GENERAL	GIRLS' AND BOYS' SIZE 6 AND FOOT-WEAR PUR-CHASED FOR ANY PERSON CERTIFIED TO BE UNDER 15 YEARS	ALL FOOTWEAR PRICED AT $300.00 OR LESS IS EXEMPT	GIRLS' AND BOYS' SIZE 6; ALSO FEMALE FOOT-WEAR DESIGNATED IN SIZE "SMALL" AND FOOTWEAR PURCHASED FOR ANY PERSON CERTIFIED TO BE UNDER 15 YEARS OF AGE	ALL FOOTWEAR COSTING $30.00 OR LESS PER PAIR IS EXEMPT	ALL FOOTWEAR COSTING LESS THAN $125 IS EXEMPT	ALL FOOTWEAR EXEMPT	ALL FOOTWEAR EXEMPT $150.00 OR LESS	ALL FOOTWEAR EXEMPT	EXEMPT - UP TO COMMERCIAL SIZE 6 AND DESIGNATED SMALL IN FEMALE FOOT-WEAR AND ANY PERSON CERTIFIED TO BE UNDER 15 YEARS
(1) ICE SKATES	TAXABLE	TAXABLE	TAXABLE	EXEMPT IF $30.00 OR LESS PER PAIR	EXEMPT	EXEMPT	TAXABLE	EXEMPT	EXEMPT
(2) ROLLER SKATES	TAXABLE	TAXABLE	TAXABLE	EXEMPT IF $30.00 OR LESS PER PAIR	EXEMPT *	EXEMPT *	TAXABLE	EXEMPT *	EXEMPT *

* - TAXABLE IF NOT ATTACHED TO A BOOT.

(ASSUMES 5% TAX RATE ON)

RETAIL MISCELLANEOUS ITEMS BY PROVINCE

RETAIL	BRITISH COLUMBIA	ALBERTA	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEWFOUNDLAND
BOOK BOOK STORE	TAXABLE	EXEMPT	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	EXEMPT	TAXABLE
BOOKS CLOTHING	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT
BOOKS GLOVES	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT
BOOKS PAPER	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT
BOOKS PENCILS	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT
BOOKS PENS	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT
BOOKS SCHOOL SUPPLIES	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT
BOOKS SCHOOLBOOKS

PROVINCIAL TAX COMPARISON - SALES TAX

(NO SALES TAX IN ALBERTA)

DETAILS RE SCHOOL SUPPLIES EXEMPTION

ITEM	(1) BRITISH COLUMBIA	SASK-ATCHEWAN	(2) MANITOBA	ONTARIO	(1) QUEBEC	(1) NEW BRUNSWICK	(1) NOVA SCOTIA	(1) P.E.I.	NEW-FOUNDLAND
BALL POINTS (NON-REFILL TYPE)	EXEMPT	TAXABLE	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	TAXABLE	TAXABLE
BALL POINTS (REFILL TYPE)	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	EXEMPT	EXEMPT	TAXABLE	TAXABLE
COLOURING BOOKS	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	TAXABLE	EXEMPT	TAXABLE	TAXABLE
CRAYONS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	EXEMPT	TAXABLE
DRAWING INSTRUMENTS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	TAXABLE
DRAWING PAPER (IN BOOK FORM)	EXEMPT	TAXABLE	EXEMPT	TAXABLE	EXEMPT	EXEMPT	EXEMPT	EXEMPT	TAXABLE
ERASERS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	EXEMPT	TAXABLE
FOOLSCAP(PLAIN & LINED) (NOT IN BOOK FORM)	EXEMPT	TAXABLE	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	EXEMPT	TAXABLE
GRAPH PAPER (IN BOOK FORM)	EXEMPT	TAXABLE	EXEMPT	TAXABLE	EXEMPT	EXEMPT	EXEMPT	EXEMPT	TAXABLE
INK	EXEMPT	TAXABLE	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	EXEMPT	TAXABLE
LOOSELEAF REFILLS (PLAIN, LINED OR GRAPH)	EXEMPT	TAXABLE	EXEMPT	TAXABLE	EXEMPT	EXEMPT	EXEMPT	EXEMPT	TAXABLE
MUSIC MANUSCRIPT PAPER	EXEMPT	TAXABLE	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	EXEMPT	TAXABLE
PAINTS AND BRUSHES	EXEMPT	TAXABLE	TAXABLE	TAXABLE	PAINTS EXEMPT	TAXABLE	EXEMPT	TAXABLE	TAXABLE
PASTE	EXEMPT	TAXABLE	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	EXEMPT	TAXABLE
PENCILS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	EXEMPT	TAXABLE
PENS OTHER THAN FOUNTAIN	EXEMPT	TAXABLE	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	EXEMPT	TAXABLE
RING BINDERS	EXEMPT	TAXABLE	EXEMPT	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	TAXABLE
RULERS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	TAXABLE
SCHOOL BAGS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	TAXABLE
SCOTCH TAPE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	EXEMPT	TAXABLE	EXEMPT	TAXABLE	TAXABLE
SCRAPBOOKS	EXEMPT	TAXABLE	EXEMPT	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	TAXABLE
SCRIBBLERS (PLAIN & LINED)	EXEMPT	TAXABLE	EXEMPT	TAXABLE	EXEMPT	EXEMPT	EXEMPT	EXEMPT	TAXABLE
WORK BOOKS	EXEMPT	TAXABLE	EXEMPT	TAXABLE	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT (1)

(1) WHEN PURCHASED BY OR FOR STUDENTS; (2) WHEN PURCHASED BY ANYONE.

NO. ITEM	N.W.T.	YUKON	BRITISH COLUMBIA	ALBERTA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
(1) CIGARETTES -	(8)		(3)				(6)(9)	(4)	(5)		(2)	(1) (7)
PER CIGARETTE (IN 100'S OF A CENT)	210	320	344	148	408	410	270	452	400	350	150	478
PER PACK OF 20'S	42¢	64¢	68.8¢	29.6¢	$1.6¢	82¢	54¢	90.4¢	80¢	70¢	30¢	95.6¢
PER PACK OF 25'S	52.5¢	80¢	85¢	37¢	$1.02	$1.025	67.5¢	$1.13	$1.00	87.5¢	38¢	$1.195
PER 1000 CIGARETTES	$21.00	$32.00	$34.40	$14.80	$40.80	$41.00	$27.00	$45.20	$40.00	$35.00	$15.00	$47.80
(2) TOBACCO -	EXEMPT	28.5¢ PER 25 GRAMS OR PART	36¢ PER 25 GRAMS OR PART OR 20¢ PER 1/2 OZ. OR PART	16¢ PER 25 GRAMS OR PART	42¢ PER 25 GRAMS OR PART	1.6¢ PER GRAM OR 22¢ PER 1/2 OZ. OR PART	37.5¢ PER 25 GRAMS OR 1.5¢ PER GRAM OR PART	2¢ PER GRAM	50% OF RETAIL PRICE	50% OF RETAIL PRICE	14¢ PER 25 GRAMS OR PART, OR 8¢ PER 1/2 OZ. OR PART.	39¢ PER 25 GRAMS
(3) COMMISSION -	3% ON 1ST $10,000 - 1% ON BALANCE OF TAX COLLECTED	NIL	3% ON 1ST $10,000 - 3/8 OF 1% ON BALANCE OF COLLECTED MAXIMUM $5,000 PER ANNUM	3% ON 1ST $10,000 - 1/4 OF 1% ON BALANCE OF TAX COLLECTED	3% OF THE 1ST $1,000 PER MONTH + 1/4% ON BALANCE	3% ON 1ST $5,000 - 1% ON BALANCE OF TAX REMITTED MAXIMUM $200 PER MONTH	4% MAXIMUM $2,000 PER YEAR	2% ON 1ST $1,200,000- 0.1% ON BALANCE OF TAX COLLECTED. MAX. $100,000/ ANNUM. FOR WHLSRS. ONLY NIL FOR RETAILERS	2%	4% TO WHOLE-SALERS 1-1/2% TO RETAILERS ON DIRECT LIST	3% OF TAX COLLECTED 2% TO RETAILERS ON DIRECT LIST	NIL
(4) FILING DATE (OF MONTH FOLLOWING COLLECTION MONTH)	20TH	28TH	20TH	20TH	20TH	20TH	28TH	15TH	25TH	20TH	25TH	20TH

CIGAR STATISTICS ON NEXT PAGE.

(1) NEWFOUNDLAND: IN ADDITION, TAX OF 12% IS IMPOSED UNDER THE RETAIL SALES TAX ACT ON THE FAIR VALUE INCLUDING TOBACCO.
(2) P.E.I. : IN ADDITION, TAX OF 10% IS IMPOSED UNDER THE RETAIL SALES TAX ACT ON THE FAIR VALUE INCLUDING TOBACCO TAX.
(3) B.C. : AD VALOREM BASIS - B.C. PRICE WILL BE REVIEWED SEMI-ANNUALLY COMMENCING SEPTEMBER 1, 1981. ABOVE MARCH 14, 1985.
(4)
(5) NEW BRUNSWICK: AD VALOREM BASIS. ABOVE RATES AS AT APRIL 8, 1986.
(6) ONTARIO : AD VALOREM BASIS-CIGARETTES 45% - TOBACCO 45% - CIGARS 45%. MAY BE ADJUSTED ON A QUARTERLY BASIS BEGINNING JULY 1, 1981. CUT TOBACCO 1.3¢ PER GRAM OR PART JULY 1, 1984.
(7) NEWFOUNDLAND: AD VALOREM BASIS. CIGARETTES AT 62.8% OF AVERAGE RETAIL PRICE; TOBACCO AT 39.1% OF AVERAGE RETAIL PRICE.
(8) N.W.T. : AD VALOREM BASIS. 45% OF MEDIAN RETAIL SALE PRICE FIXED BY COMMISSIONER FOR 200 CIGARETTES. CURRENT PRICE $9.20 PER CARTON OCTOBER 1, 1982.
(9) ONTARIO : IN ADDITION TAX OF 7% IS IMPOSED UNDER THE RETAIL SALES TAX ACT.

PROVINCIAL TAX COMPARISON - CIGARS

NO. ITEM	N.W.T.	YUKON	BRITISH COLUMBIA	ALBERTA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
(5) CIGARS COSTING							(4)	(4)			(2)	(1)
6¢	4¢	4¢	4¢	4¢	13¢	2 1/2¢	3¢	4¢	2¢	3¢	2¢	13¢
7¢	4¢	4¢	4¢	4¢	13¢	4¢	3¢	5¢	2¢	4¢	3¢	13¢
8¢ & 9¢	4¢	4¢	4¢	7¢	13¢	4¢	3¢	5¢ & 6¢	3¢	4¢ & 5¢	3¢ & 4¢	16¢
10¢	4¢	4¢	7¢	7¢	13¢	5¢	5¢	6¢	3¢	5¢	4¢	16¢
11¢ & 12¢	6¢	6¢	7¢	7¢	13¢	5¢	5¢	7¢ & 8¢	4¢	6¢	4¢ & 5¢	16¢
13¢	6¢	6¢	7¢	7¢	13¢	6¢	6¢	8¢	4¢	7¢	5¢	16¢
14¢	6¢	6¢	10¢	7¢	13¢	6¢	6¢	9¢	5¢	7¢	6¢	16¢
15¢	6¢	6¢	10¢	7¢	13¢	6¢	7¢	9¢	5¢	8¢	6¢	16¢
16¢	8¢	8¢	10¢	10¢	13¢	8¢	7¢	10¢	5¢	8¢	6¢	29¢
17¢	8¢	8¢	10¢	10¢	13¢	8¢	8¢	11¢	6¢	9¢	7¢	29¢
18¢	8¢	8¢	14¢	10¢	13¢	8¢	8¢	11¢	6¢	9¢	7¢	29¢
19¢ & 20¢	8¢	8¢	14¢	10¢	13¢	9¢	9¢	12¢	6¢	10¢	8¢	29¢
21¢	10¢	12¢	14¢	10¢	33¢	9¢	9¢	13¢	7¢	11¢	8¢	29¢
22¢	10¢	12¢	14¢	10¢	33¢	10¢	10¢	13¢	7¢	11¢	9¢	29¢
23¢ & 24¢	10¢	12¢	14¢	14¢	33¢	10¢	10¢ & 11¢	14¢ & 15¢	8¢	12¢	9¢ & 10¢	29¢
25¢	10¢	12¢	14¢	14¢	33¢	13¢	11¢	15¢	8¢	13¢	10¢	29¢
26¢ & 27¢	12¢	12¢	22¢	14¢	33¢	13¢	12¢	16¢ & 17¢	9¢	13¢ & 14¢	10¢ & 11¢	41¢
28¢	12¢	12¢	22¢	14¢	33¢	13¢	13¢	17¢	10¢	14¢	11¢	41¢
29¢ & 30¢	12¢	12¢	22¢	14¢	33¢	13¢	13¢	18¢	10¢	15¢	12¢	41¢
31¢ & 32¢	13¢	16¢	22¢	14¢	33¢	16¢	14¢	19¢ & 20¢	11¢	16¢	12¢ & 13¢	41¢
33¢	14¢	16¢	22¢	20¢	33¢	16¢	15¢	20¢	11¢	17¢	13¢	41¢

(1) NEW FOUNDLAND: IN ADDITION, TAX OF 12% IS IMPOSED UNDER THE RETAIL SALES TAX ACT ON THE FAIR VALUE, INCLUDING TOBACCO TAX.
(2) P.E.I. IN ADDITION, TAX OF 10% IS IMPOSED UNDER THE RETAIL SALES TAX ACT ON THE FAIR VALUE, INCLUDING TOBACCO TAX.
(4) QUE., ONT. QUE. - 60% - ONT. 45% OF RETAIL ROUNDED TO THE NEAREST WHOLE CENT.

PROVINCIAL TAX COMPARISON - CIGARS

NO. ITEM	N.W.T.	YUKON	BRITISH COLUMBIA	ALBERTA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
CONTINUED.....												
(5) CIGARS COSTING							(4)	(4)			(2)	(1)
34¢	14¢	16¢	28¢	20¢	33¢	16¢	15¢	21¢	12¢	17¢	14¢	41¢
35¢	14¢	16¢	28¢	20¢	33¢	16¢	16¢	21¢	12¢	18¢	14¢	41¢
36¢	15¢	16¢	28¢	20¢	33¢	16¢	16¢	22¢	12¢	18¢	14¢	52¢
37¢, 38¢ & 39¢	15¢ & 16¢	16¢	28¢	20¢	33¢	16¢	17¢ & 18¢	23¢ & 24¢	13¢	19¢, 19¢ & 20¢	15¢ & 16¢	52¢
40¢	16¢	16¢	28¢	20¢	33¢	20¢	18¢	24¢	14¢	20¢	16¢	52¢
41¢	17¢	20¢	28¢	20¢	60¢	20¢	18¢	25¢	14¢	21¢	16¢	52¢
42¢	17¢	20¢	33¢	20¢	60¢	20¢	19¢	26¢	14¢	21¢	17¢	52¢
43¢ & 44¢	18¢	20¢	33¢	25¢	60¢	20¢	19¢ & 20¢	26¢ & 27¢	15¢	22¢	17¢ & 18¢	52¢
45¢	18¢	20¢	33¢	25¢	60¢	20¢	20¢	27¢	15¢	23¢	18¢	52¢
46¢, 47¢ & 48¢	19¢	20¢	33¢	25¢	60¢	20¢	21¢ & 22¢	28¢, 29¢ & 30¢	16¢	23¢, 24¢ & 24¢	18¢ & 19¢	69¢
49¢	20¢	20¢	33¢	25¢	60¢	28¢	22¢	30¢	17¢	25¢	20¢	69¢
50¢	20¢	20¢	38¢ (3)	25¢	60¢	28¢	23¢	30¢	17¢	25¢	20¢	69¢
51¢	21¢	25¢	39¢	25¢	60¢	28¢	23¢	31¢	17¢	26¢	20¢	69¢
52¢	21¢	25¢	40¢	25¢	60¢	28¢	23¢	32¢	18¢	26¢	21¢	69¢
53¢	22¢	25¢	41¢	25¢	60¢	28¢	24¢	32¢	18¢	27¢	21¢	69¢
54¢	22¢	25¢	42¢	25¢	60¢	28¢	24¢	33¢	18¢	27¢	22¢	69¢
55¢	23¢ (5)	25¢ (7)	42¢	25¢	60¢	28¢ (6)	25¢	33¢	19¢	28¢	22¢	69¢

(1) NEWFOUNDLAND: IN ADDITION, TAX OF 12% IS IMPOSED UNDER THE RETAIL SALES TAX ACT ON THE FAIR VALUE, INCLUDING TOBACCO TAX.
(2) P.E.I. : IN ADDITION, TAX OF 10% IS IMPOSED UNDER THE RETAIL SALES TAX ACT ON THE FAIR VALUE, INCLUDING TOBACCO TAX.
(3) B.C. : CIGARS COSTING 50¢ OR MORE ARE TAXED AT 77% OF THE RETAIL PRICE.
(4) QUE. & ONT. : QUE. - 60% - ONT. 45% OF RETAIL ROUNDED TO THE NEAREST WHOLE CENT.
(5) N.W.T : 36¢ OR MORE TAXES AT 40% OF THE RETAIL PRICE.
(6) MANITOBA : 70¢ TO $1.00 - 37¢ TAX, $1.01 TO $1.50 - 55¢ TAX, $1.51 TO $2.25 - 80¢ TAX, OVER $2.25 - $1.15 TAX.
(7) YUKON : 55¢ TO 60¢ - 25¢ TAX, OVER 60¢ - 30¢ TAX.

(6) **FEDERAL TAX LEVIES**

CIGARETTES (DOMESTIC)

	REGULAR	KING
PER 1,000 CIGARETTES	$35.5387	$37.4234
PER CARTON (200)	$7.1077	$7.4847
PER PACK OF 25'S	$0.8885	$0.9357
PER PACK OF 20'S	$0.7108	$0.7485
PER CIGARETTE	$0.0356	$0.0374

TOBACCO (DOMESTIC)

	CIGARETTE				PIPE			
	LOW PRICE		HIGH PRICE		LOW PRICE		HIGH PRICE	
	50 g.	200 g.	50 g.	200 g.	50 g.	200 g.	50 g.	200 g.
PER KILOGRAM	$11.1207	$11.0838	$11.2468	$11.1620	$11.7642	$11.6838	$12.1947	$12.1533
PER PACKAGE	$0.5560	$2.2168	$0.5623	$2.2324	$0.5882	$2.3368	$0.6097	$2.4307

CIGARS (DOMESTIC)

	SUGGESTED RETAIL PRICE	
	$0.45	$0.74
PER 1,000 CIGARS	$129.5412	$179.2062
PER CIGAR	$0.1295	$0.1792

BASED ON CURRENT PRICES EFFECTIVE:

CIGARETTES	MARCH 31, 1986
TOBACCO-CIGARETTE	MARCH 31, 1986
-PIPE	MARCH 31, 1986
CIGARS	MARCH 31, 1986

PROVINCIAL TAX COMPARISON - GASOLINE

(REFERENCES ARE PER LITRE UNLESS OTHER WISE INDICATED)

NO. ITEM	"A" N.W.T.	YUKON	"A" BRITISH COLUMBIA	ALBERTA	SASK-ATCHEWAN	"B" MANITOBA	"B" ONTARIO	"A" QUEBEC	"A" NEW BRUNSWICK	"A" NOVA SCOTIA	"A" P.E.I.	"A" NEW-FOUNDLAND
(1) MOTOR VEHICLES L. U. U.P.	*6.5¢	4.2¢	8.56¢(8)	NIL	NIL	8.9¢ 8.0¢ 8.0¢	8.3¢	13.65¢ 14.40¢ 14.70¢	9.7¢ 10.2¢ 10.4¢	9.8¢	8.7¢	9.9¢
(2) AIRCRAFT	1.0¢	.7¢	2.99¢	.7¢(25)	2.9¢ (5)	4.8¢	1.88¢	(4) 9% RETAIL	1.9¢	.9¢	.7¢	.7¢
(3) FARM TRUCKS	* 3.9¢/6.5¢	4.2¢	2.99¢	NIL (21)	NIL	EXEMPT	8.3¢	13.65¢(17)	9.7¢ (13)	9.8¢	8.7¢	9.9¢
(4) FARM MACHINERY	* 3.9¢/6.5¢	EXEMPT	2.99¢	NIL (21)	NIL	EXEMPT	FULL REFUND AVAIL-ABLE	EXEMPT BY REFUND	EXEMPT	EXEMPT	EXEMPT	EXEMPT
(5) FOR USE OFF-HIGH-WAY IN INTERNAL COMBUSTION ENG-INES OTHER THAN #7 and #8	* 3.9¢/6.5¢	4.2¢	2.99¢ (11)	NIL	NIL	8.0¢/8.9¢ (24)	FULL REFUND AVAIL-ABLE	13.65¢ (7)	9.7¢ (14(i) (14(ii)	EXEMPT FOR PRO-DUCTION EQUIP-MENT ONLY	8.7¢ (1)	EXEMPT OR TAXABLE DEPENDING ON USE (15)
(6) FOR USE OFF-HIGH WAY OTHER THAN #5, #7 AND #8	* 3.9¢/6.5¢	4.2¢	2.99¢	NIL	NIL	EXEMPT	FULL REFUND AVAIL-ABLE	EXEMPT BY REFUND (6)	EXEMPT	EXEMPT FOR PRO-DUCTION EQUIP-MENT ONLY	EXEMPT	EXEMPT (16)
(7) MOTOR BOATS AND VESSELS	*3.9¢/6.5¢	4.2¢ (18)	2.99¢	NIL	NIL	8.0¢/8.9¢ (2)	8.3¢(3)	13.65¢(2)	TAXABLE (14)(iii)	9.8¢ (26) 1.2¢ (26)	8.7¢ (2)	9.9¢ (2)
(8) SNOWMOBILES	*3.9¢/6.5¢	4.2¢	8.56¢	NIL	NIL	8.0¢/8.9¢ (10)	8.3¢(19)	13.65¢	9.7¢	9.8¢	8.7¢	9.9¢
(9) COMMISSIONS: (A) GASOLINE - (COLOURED)	N/A	N/A	.022¢ PER LITRE	.01¢ PER LITRE	N/A	8.8¢ PER 1000L	N/A	N/A	N/A	N/A	N/A	NIL
(B) GASOLINE - (NON-COLOURED)	N/A	N/A	"	1% OF TAX COLLECTED	NIL	11¢ PER 1000L	NIL	.22¢ PER 1000 LITRES	2.2¢ PER 100L TAXED	.022¢ PER LITRE TAXED (9)	1/10¢ PER 4.55L TAXED (22)	NIL
(10) FILING (OF MONTH FOLLOWING)	20TH	20TH	15TH	20TH	15TH	20TH	21ST	15TH	25TH	25TH	25TH	25TH

"A" - SEE METHOD OF CALCULATION OF PER UNIT TAX ON PAGES 24 - 29. "B" - SEE PAGE 25 FOR ADDITIONAL INFORMATION. L. - Leaded

* - N.W.T. - 3.9¢ - COMMUNITIES NOT SERVED BY HIGHWAY SYSTEM.

U. - Unleaded

U.P. - Unleaded Premium

FOOTNOTES:

(1) PRINCE EDWARD ISLAND - PRIMARY PRODUCERS SUCH AS FARMERS, FISHERMEN AND LOGGERS ARE FULLY EXEMPT.
(2) MANITOBA, QUEBEC, PRINCE EDWARD ISLAND, NEWFOUNDLAND - COMMERCIAL FISHING OPERATIONS EXEMPT OR REFUNDABLE IN FULL.
(3) ONTARIO - COMMERCIAL FISHING OPERATIONS AND COMMERCIAL USE EXEMPT OR REFUNDABLE IN FULL.
(4) QUEBEC - AVIATION FUEL USED FOR INTERNATIONAL FLIGHTS IS EXEMPT (83-06-21).
(5) SASKATCHEWAN - TAX ON AVIATION FUEL APPLIES TO COMMERCIAL AIRLINES, OTHER THAN COMMERCIAL AIR SERVICES THAT OPERATE PRINCIPALLY IN SASKATCHEWAN. RATE IS PER FIXED UNIT AND SET BY REGULATION.
(6) QUEBEC - EXEMPT WHEN INTENDED FOR CHEMICAL USE.
(7) QUEBEC - FULL TAX APPLIES ON NON-STATIONARY ENGINES EXCEPT WHEN USED IN PUMP TRUCKS FOR FIGHTING FOREST FIRES OR IN VEHICLES REGISTERED FOR USE EXCLUSIVELY OFF-HIGHWAY IN FARMING, FORESTRY OR MINING OPERATIONS.
(8) BRITISH COLUMBIA - AN ADDITIONAL .95¢ PER LITRE TAX (URBAN TRANSIT TAX) IS IMPOSED IN THE GREATER VANCOUVER AREA.
(9) NOVA SCOTIA - IN ADDITION, A COMMISSION OF ".011" CENTS PER LITRE IS PAID TO THE RETAIL DEALERS' ASSOCIATION FOR DISTRIBUTION TO PERSONS WHO HAVE SOLD CLEAR TAXABLE GASOLINE AT THE RETAIL LEVEL FOR THEIR SERVICES IN CONNECTION WITH THE TAX.
(10) MANITOBA - REFUND OF TAX ALLOWED TO WINTER COMMERCIAL FISHERMEN AND TRAPPERS OR THEY MAY USE COLOURED TAX-EXEMPT GASOLINE.
(11) BRITISH COLUMBIA - COLOURED GAS USED IN OPERATING PIPELINES 1.1¢ PER LITRE.
(12)
(13) NEW BRUNSWICK - EXEMPT WHEN USED OFF-HIGHWAY IN ANY UNREGISTERED MOTOR VEHICLE.
(14) NEW BRUNSWICK - (i) USED IN ANY EQUIPMENT EXCEPT LOCOMOTIVES.
(ii) EXEMPT FOR FARMING, FORESTRY, COMMERCIAL FISHING AND MANUFACTURING: ALSO IN MINES AND QUARRIES NOT BEING OPERATED IN CONNECTION WITH THE REPAIR OR CONSTRUCTION OF A PUBLIC HIGHWAY OR PUBLIC BRIDGE.
(iii) EXEMPT WHEN USED IN ANY REGISTERED VESSEL OVER 300 TONNES GROSS MASS AND FOR COMMERCIAL FISHERMEN FOR USE SOLELY IN THE OPERATION OF ANY VESSEL WHILE CARRYING ON FISHING OPERATIONS, OR STATIONARY OR PORTABLE ENGINES USED TO LOAD OR UNLOAD FISH ON THE BOAT OR THE WHARF. CHARTER BOATS USED FOR SPORT FISHING MUST USE TAXABLE FUEL.
(15) NEWFOUNDLAND - EXEMPT - MANUFACTURING PLANT, LIGHTING PLANT, EXCEPT PLANTS WHICH GENERATE ELECTRICITY IN SECONDARY OR TEMPORARY DWELLINGS INCLUDING SUMMER CABINS AND TRAVEL TRAILERS AND LOGGING TRACTORS.
- TAXABLE - TRACTORS USED IN CONSTRUCTION, AIR COMPRESSORS, ELECTRIC WELDING MACHINES AND MOTOR VEHICLES NOT LICENSED FOR HIGHWAY USE, FUEL SOLD FOR CERTAIN MARINE PURPOSES TAXED AT 1¢ PER LITRE.
(16) NEWFOUNDLAND - TAXABLE WHEN USED FOR CLEANING PURPOSES.
(17) QUEBEC - WHEN REGISTERED FOR USE EXCLUSIVELY OFF-HIGHWAY EXEMPTED BY REFUND.
(18) YUKON - NO SPECIAL RATES FOR SNOWMOBILES OR MOTOR BOATS AND VESSELS.
(19) ONTARIO - FULL REFUND FOR BUSINESS OR INDUSTRIAL USE.
(20)
(21) ALBERTA - FARM FUEL DISTRIBUTION ALLOWANCE PROVIDES FOR A REDUCTION TO FARMERS OF 7.0¢ A LITRE FROM THE BASIC PRICE AT TIME OF PURCHASE (MARKED PRODUCT).
(22) PRINCE EDWARD ISLAND - IN ADDITION, A COMMISSION OF 11¢ PER 1000 LITRES IS PAID TO THE RETAIL DEALERS' ASSOCIATION.
(23)
(24) MANITOBA - FORESTRY OPERATIONS EXEMPT.
(25) ALBERTA - EXEMPT IF MAXIMUM AUTHORIZED TAKE-OFF WEIGHT 34,000KG OR LESS.
(26) NOVA SCOTIA - PLEASURE CRAFT - 9.8¢ PER LITRE
- COMMERCIAL SHIPS, BOATS OR VESSELS - 1.2¢ PER LITRE
- COMMERCIAL FERRIES ON REGULAR ROUTES - EXEMPT
- COMMERCIAL FISHING VESSELS - EXEMPT

PROVINCIAL TAX COMPARISON - MOTIVE FUEL - DIESEL

(REFERENCES ARE PER LITRE UNLESS OTHER WISE INDICATED)

NO. ITEM	"A" N.W.T.	YUKON	"A" BRITISH COLUMBIA	ALBERTA	SASK-ATCHEWAN	"B" MANITOBA	"A" "C" ONTARIO	"A" QUEBEC	"A" NEW BRUNSWICK	"A" NOVA SCOTIA	"A" P.E.I.	"A" NEW-FOUNDLAND
(1) MOTOR VEHICLES	5.5¢	5.2¢	9.00¢(18)	NIL	NIL	9.2¢ (23)	9.9¢	12.45¢	10.0¢	9.7¢	10.9¢(7)	13.3¢
(2) FARM TRUCKS	5.5¢	5.2¢	2.99¢	NIL (19)	EXEMPT (20)	EXEMPT	9.9¢	12.45¢ (29)	10.0¢(21)	9.7¢	10.9¢	13.3¢
(3) RAILWAY LOCOMOTIVES	7.8¢	5.2¢	2.99¢	.7¢	13.6¢ (10)	9.2¢	3.1¢	(4) 9% OF RETAIL	4.3¢ (2A) 10.0¢ (2B)	EXEMPT	10.9¢	EXEMPT
(4) FARM MACHINERY	5.5¢	EXEMPT	2.99¢	NIL (19)	EXEMPT	EXEMPT	FULL REFUND AVAILABLE	EXEMPT (14)	EXEMPT	EXEMPT	EXEMPT	EXEMPT
(5) ROADBUILDING	5.5¢	5.2¢ (22)	2.99¢	NIL	NIL	7.0¢	FULL REFUND AVAILABLE	12.45¢	10.0¢	9.7¢	10.9¢	13.3¢
(6)FOR USE OFF-HIGH WAY IN INTERNAL COMBUSTION ENGINES OTHER THAN (3)AND(5)	(28) 2.6¢ (13)	5.2¢	2.99¢ (8)	NIL	NIL	7.0¢ (24)(26) (27)	FULL REFUND AVAILABLE	12.45¢ (3), (4) & (29)	TAXABLE (2C)	(5)(30)	10.9¢ (1)(7)	EXEMPT OR TAXABLE DEPENDING ON USE (11)
(7) FOR USE OFF-HIGH WAY OTHER THAN IN INTERNAL COM-BUSTION ENGINES OR HEATING	(28) 2.6¢ (13)	5.2¢	2.99¢	NIL	EXEMPT	EXEMPT	FULL REFUND AVAILABLE	EXEMPT (15)	EXEMPT	EXEMPT	EXEMPT	EXEMPT (12)
(8) HEATING - DOMESTIC	EXEMPT	.2¢	EXEMPT	NIL (19)	EXEMPT	EXEMPT	EXEMPT	EXEMPT (16)	EXEMPT	EXEMPT	EXEMPT	EXEMPT
(9) HEATING - COMMERCIAL	EXEMPT	.2¢	TAXABLE 7%	NIL	EXEMPT	1.8¢ (25)(31)	EXEMPT	EXEMPT (16)	EXEMPT	EXEMPT	EXEMPT	TAXABLE **

"A" - SEE METHOD OF CALCULATION OF PER UNIT TAX ON PAGES 25 - 29.
"B" - SEE PAGE 25 FOR ADDITIONAL INFORMATION.
"C" - UPON ROYAL ASSENT.

PROVINCIAL TAX COMPARISON - MOTIVE FUEL - DIESEL

(REFERENCES ARE PER LITRE UNLESS OTHER WISE INDICATED)

NO. ITEM	N.W.T.	YUKON	BRITISH COLUMBIA	ALBERTA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
(10) COMMISSIONS: MOTIVE FUEL - COLOURED	N/A	NIL	.022¢ PER LITRE	.01¢ PER LITRE	N/A	EXEMPT - 8.8¢ PER 1000L TAXABLE- 11¢ PER 1000L	.6¢ PER KILOLITRE	N/A	N/A	N/A	N/A	N/A
MOTIVE FUEL - NOT COLOURED	N/A	N/A	.022¢ PER LITRE	N/A	NIL	11¢ PER 1000L	NIL	.22¢ PER 1000 LITRES	2.2¢ PER 100L TAXED	.022¢ PER LITRE (6)	1/10¢ PER 4.55L TAXED	NIL
BUNKER FUEL	N/A	N/A	NIL	N/A	N/A	8.8¢ PER 1000L	N/A	N/A	N/A	N/A	N/A	N/A
PROPANE - NOT USED FOR CARBURETION	N/A	N/A	UNDER SALES TAX	N/A	N/A	8.8¢ PER 1000L	N/A	N/A	N/A	N/A	N/A	N/A
PROPANE - USED FOR CARBURETION	N/A	N/A	.022¢ PER LITRE	N/A	N/A	11¢ PER 1000L	N/A	.22¢ PER 1000 LITRES	2.2¢ PER 100L	.022¢ PER LITRE	1/10¢ PER 4.55L TAXED	NIL
(11) FILING	28TH OF MONTH FOLLOWING	25TH OF MONTH FOLLOW-ING	COLLECTORS 15TH OF MONTH FOLLOWING PERMIT USERS: 20TH OF MONTH FOLLOWING	20TH OF MONTH FOLLOW-ING	15TH OF MONTH FOLLOW-ING	20TH OF MONTH FOLLOW-ING	25TH OF MONTH FOLLOW-ING	15TH OF MONTH FOLLOW-ING	25TH OF MONTH FOLLOW-ING	25TH OF MONTH FOLLOW-ING	25TH OF MONTH FOLLOW-ING	25TH OF MONTH FOLLOWING

FOOTNOTES:

(1) PRINCE EDWARD ISLAND - PRIMARY PRODUCERS SUCH AS FARMERS, FISHERMEN, AND LOGGERS, ARE FULLY EXEMPT.
(2) NEW BRUNSWICK - (2A) - IN LOCOMOTIVES, EXCEPT WHILE BEING USED IN A MINE OR QUARRY FOR THE SOLE PURPOSE OF PROVIDING TRANSPORTATION NECESSARY TO A MINING OPERATION.
(2B) - FULL RATE IN AUXILIARY EQUIPMENT.
(2C) - EXEMPT WHEN USED IN ANY REGISTERED VESSEL OVER 300 TONNES GROSS MASS AND FOR COMMERCIAL FISHERMEN FOR USE SOLELY IN THE OPERATION OF ANY VESSEL WHILE CARRYING ON FISHING OPERATIONS, OR STATIONARY OR PORTABLE ENGINES USED TO LOAD OR UNLOAD FISH ON THE BOAT OR THE WHARF. CHARTER BOATS USED FOR SPORT FISHING MUST USE TAXABLE FUEL.
(3) QUEBEC - COMMERCIAL MOTOR BOATS EXEMPT IF USING BUNKER FUEL, CRUDE OIL OR COLOURED FUEL OIL. FULL TAX APPLIES TO FUEL OIL USED FOR PRIVATE OR PLEASURE BOATS; USE OF COLOURED FUEL PROHIBITED.
(4) QUEBEC - BY REFUND - COLOURED FUEL OIL MAY BE USED TAX EXEMPT FOR PUMP TRUCKS USED FOR FIGHTING FOREST FIRES, IN STATIONARY ENGINES, IN COMMERCIAL OR FISHING BOATS, IN FARM MACHINERY; WHEN USED IN LOCOMOTIVES, IT IS TAXABLE AT 6% OF ITS RETAIL SALE PRICE. OTHERWISE FUEL OIL MUST BE USED.
(5) NOVA SCOTIA - EXEMPT FOR THE PURPOSE OF OPERATING MACHINERY; APPARATUS, PARTS THEREOF WHICH ARE USED DIRECTLY OR EXCLUSIVELY IN THE PROCESS OF MANUFACTURE OR PRODUCTION OF GOODS FOR SALE.
(6) NOVA SCOTIA - IN ADDITION, A COMMISSION OF .11¢ PER LITRE IS PAID TO RETAILERS FOR THEIR SERVICES IN COLLECTING THE TAX.
(7) PRINCE EDWARD ISLAND - PROPANE IS TAXABLE IF USED INSTEAD OF OTHER PROPELLANT FUEL TO GENERATE POWER IN A TAXABLE SITUATION AT THE GASOLINE TAX RATE.
(8) BRITISH COLUMBIA - COLOURED DIESEL FUEL CANNOT BE USED IN HIGHWAY-TYPE EQUIPMENT OTHER THAN LOGGING TRUCKS, ORE TRUCKS OR OIL FIELD HAULING TRUCKS.
(9)
(10) SASKATCHEWAN - TAX ON LOCMOTIVE FUEL APPLIES TO FUEL USED BY RAILWAY COMPANIES TO OPERATE THEIR LOCOMOTIVES. RATE IS A FIXED UNIT RATE AND SET BY REGULATION.
(11) NEWFOUNDLAND - EXEMPT - MANUFACTURING PLANT, LIGHTING PLANT, EXCEPT PLANTS WHICH GENERATE ELECTRICITY IN SECONDARY OR TEMPORARY DWELLINGS, INCLUDING SUMMER CABINS AND TRAVEL TRAILERS, AND LOGGING TRACTORS. TAXABLE-TRACTORS USED IN CONSTRUCTION, AIR COMPRESSORS, ELECTRIC WELDING MACHINES AND MOTOR VEHICLES NOT LICENSED FOR HIGHWAY USE. FUEL USED FOR CERTAIN MARINE PURPOSES TAXED AT 1¢ PER LITRE.
(12) NEWFOUNDLAND - TAXABLE WHEN USED FOR CLEANING PURPOSES.
(13) NORTHWEST TERRITORIES - PROPANE EXEMPT.
(14) QUEBEC - EXEMPT WHEN COLOURED FUEL OIL IS USED. SAME EXEMPTION FOR FISHING BOATS AND MACHINERY.
(15) QUEBEC - CRUDE OIL, BUNKER FUEL AND COLOURED FUEL OIL ARE EXEMPT FOR USE OTHER THAN IN AN INTERNAL COMBUSTION ENGINE. FUEL OIL INTENDED FOR CHEMICAL USE IS EXEMPT.
(16) QUEBEC - COLOURED FUEL OIL MUST BE USED, EXCEPT WHEN HEATING FUEL IS BUNKER FUEL OR CRUDE OIL.
(17) QUEBEC - A COMMISSION OF 2.2¢ PER 1000 LITRES IS PAID FOR THE COLOURATION OF THE FUEL.
(18) BRITISH COLUMBIA - AN ADDITIONAL .95¢ PER LITRE TAX (URBAN TRANSIT TAX) IS IMPOSED IN THE GREATER VANCOUVER AREA.
(19) ALBERTA - FARM FUEL DISTRIBUTION ALLOWANCE PROVIDES FOR A REDUCTION TO FARMERS AND DOMESTIC CONSUMERS OF HEATING OIL OF 7.0¢ A LITRE FROM THE BASIC PRICE AT TIME OF PURCHASE (MARKED PRODUCT).
(20)
(21) NEW BRUNSWICK - EXEMPT WHEN USED OFF-HIGHWAY IN ANY UNREGISTERED VEHICLE BY A FARMER OR A FOREST WORKER, ALSO IN SELF-PROPELLED TRUCKS WITH AN UNLADEN GROSS MASS OF 4500 KILOGRAMS OR MORE WHILE BEING USED SOLELY IN MINES OR QUARRIES NOT OPERATED IN CONNECTION OR REPAIR OF PUBLIC HIGHWAYS OR PUBLIC BRIDGES.
(22) YUKON - PROPANE FOR CARBURETION TAXED AT 4.2¢ PER LITRE.
(23) MANITOBA -5.3¢ PER LITRE TAX ON PROPANE.
(24) MANITOBA - PORTABLE CYLINDER REFILLS 4¢ PER KG.
(25) MANITOBA - 1.6¢ PER LITRE TAX ON BUNKER FUEL.
(26) MANITOBA - MUNICIPALITIES - EXEMPT.
(27) MANITOBA - FORESTRY OPERATIONS - EXEMPT.
(28) NORTHWEST TERRITORIES - ONLY IF FOR NON-MOTIVE PURPOSES.
(29) QUEBEC - REFUNDED WHEN USED IN MOTOR VEHICLES REGISTERED EXCLUSIVELY OFF-HIGHWAY AND USED IN AGRICULTURAL, FOREST OR MINING OPERATIONS.
(30) NOVA SCOTIA - 1.1¢ PER LITRE TO OPERATE COMMERCIAL VESSELS BUT COMMERCIAL FISHING VESSELS AND FERRIES ON REGULAR SCHEDULE ROUTES ARE EXEMPTED.
(31) MANITOBA - 1.5¢ PER LITRE TAX ON PROPANE AND BUTANE.

MANITOBA
RATES AS AT JUNE 1, 1986

	PER LITRE RATE OF TAX	PER KILOGRAM RATE OF TAX
MOTOR GASOLINE - UNLEADED	8.0¢	
- LEADED	8.9¢	
AVIATION (JET)	4.8¢	
GASOHOL - UNLEADED	5.5¢	
- LEADED	6.4¢	
DIESEL FUEL - ON HIGHWAY	9.2¢	
- OFF HIGHWAY	7.0¢	
COMPRESSED NATURAL GAS - INTERNAL COMBUSTION ENGINE		7¢
LOCOMOTIVE FUEL	9.2¢	
PROPANE - VEHICLE FILLS	5.3¢	
- PORTABLE CYCLINDER REFILLS		4¢
HEATING FUELS (INDUSTRIAL)		
- BUNKER	1.6¢	
- HEATING OIL	1.8¢	
- PROPANE OR BUTANE	1.5¢	

QUEBEC
RATES AS AT MAY 1ST, 1986

	PRODUCT	TAX RATE
GASOLINE:	REGULAR WITH LEAD	13.65¢
	UNLEADED, REGULAR	14.40¢
	UNLEADED, SUPER	14.70¢
	SUPER, WITH LEAD	14.70¢
	DIESEL	12.45¢
	PROPANE	8.25¢

N.B. - THE RATES ARE LOWER IN CERTAIN REGIONS.

CALCULATION OF AD VALOREM TAXES

PRINCE EDWARD ISLAND

(1) TAX RATE PER LITRE OF GASOLINE IS CALCULATED AT 20% OF THE NORMAL RETAIL PRICE WHILE DIESEL FUEL TAX IS CALCULATED AT 23% OF THE NORMAL RETAIL PRICE (BOTH EX PROVINCIAL TAX).

(2) THE AVERAGE RETAIL PRICE WILL BE DETERMINED BY THE MINISTER BASED ON A LIST OF RETAIL PRICES SUPPLIED EACH MONTH BY THE GASOLINE DEALERS ASSOCIATION AND THE TAX RATE ADJUSTED TO THE NEXT LOWEST TENTH OF A CENT PER LITRE. ADJUSTMENTS CANNOT BE MADE MORE THAN ONCE MONTHLY.

(3) THE TAX PER LITRE OF GASOLINE AND DIESEL FUEL AS DETERMINED BY THE MINISTER IN EFFECT ON MAY 1, 1986 FOLLOWS:

GASOLINE	8.7¢
DIESEL	10.9¢

PROVINCIAL TAX COMPARISON

CALCULATION OF AD VALOREM TAXES

BRITISH COLUMBIA

(1) EFFECTIVE OCTOBER 1, 1981, THE TAX RATE PER LITRE OF GASOLINE IS TO BE CALCULATED AT 20% OF THE RETAIL PRICE OF GASOLINE BEFORE PROVINCIAL TAX. RATES AS AT APRIL 1, 1986 AS NOTED.

CLEAR GASOLINE	8.56¢	PER	LITRE
CLEAR DIESEL	9.00¢	"	"
PROPANE (MOTOR VEHICLE USE)	NIL	"	"
AVIATION	2.99¢	"	"
COLOURED GASOLINE	2.99¢	"	"
COLOURED GASOLINE (FAMILY FARMS AND FAMILY FISHING BOATS)	2.99¢	"	"
NATURAL GAS USED IN PIPELINE PUMPING STATIONS	1.10¢	"	810.32 LITRES USED
URBAN TRANSIT TAX (GREATER VANCOUVER)	.95¢		
MARINE BUNKER	1.27¢		

(2) THE RETAIL PRICE OF GASOLINE WILL BE DETERMINED BASED ON AN INDEXING FORMULA USING THE MOST RECENT INFORMATION AVAILABLE AT THAT TIME ON GASOLINE PRICES AT VANCOUVER AS PUBLISHED BY STATISTICS CANADA. THE TAX RATE OF GASOLINE AND RELATED FUELS WILL BE ADJUSTED EVERY 3 MONTHS COMMENCING OCTOBER 1, 1981.

NEWFOUNDLAND

TAX RATE PER LITRE OF GASOLINE IS CALCULATED AT 22% AND DIESEL FUEL AT 26% OF THE AVERAGE RETAIL SELLING PRICE, AS DETERMINED BY THE MINISTER. RATES USED IN COMPARISON AS AT MAY 1, 1986.

NEW BRUNSWICK

(1) EFFECTIVE JULY 1, 1981, GASOLINE AND MOTIVE FUEL TAXES WILL BE CALCULATED AT A PRESCRIBED PERCENTAGE OF THE AVERAGE RETAIL PRICE AS DETERMINED BY THE MINISTER. THE PRESCRIBED PERCENTAGES ARE AS FOLLOWS:

GASOLINE	20%
DIESEL FUEL	23%
LOCOMOTIVE FUEL	10%
AVIATION GASOLINE	3%
PROPANE	13%

(2) RATES IN EFFECT APRIL 1, 1986

REGULAR LEADED	9.7¢ PER LITRE
REGULAR UNLEADED	10.2¢ " "
PREMIUM LEADED OR UNLEADED	10.4¢ " "
DIESEL	10.0¢ " "
PROPANE	4.8¢ " "
AVIATION	1.9¢ " "
LOCOMOTIVE	4.3¢ " "

ONTARIO

AD VALOREM SYSTEM OF SETTING TAX RATES WILL BE ABOLISHED PER OCTOBER 24, 1985 BUDGET ADDRESS TO BE EFFECTIVE ON ROYAL ASSENT. RATES AS AT JANUARY 1, 1986.

Gasoline (All)	8.3¢ Per litre
Diesel Fuel	9.9¢ Per litre
Locomotive	3.1¢ Per litre
Aviation	1.88¢ Per litre

P R O V I N C I A L T A X C O M P A R I S O N

CALCULATION OF AD VALOREM TAXES

N.W.T.

EFFECTIVE APRIL 1, 1982; GASOLINE SOLD ON THE HIGHWAY SYSTEM WILL BE TAXED AT A RATE OF 15% OF THE RETAIL PRICE AS DETERMINED BY THE COMMISSIONER. OTHER FUEL TAXES WILL BE BASED ON THE TAX ON GASOLINE ON HIGHWAY AS FOLLOWS:

GASOLINE SOLD AT A LOCATION OFF HIGHWAY SYSTEM	60%
MOTIVE DIESEL FUEL	85%
AVIATION FUEL	15%
NON-MOTIVE FUEL	40%
RAILWAY DIESEL FUEL	20%

NOVA SCOTIA

EFFECTIVE MAY 3, 1982; THE TAX RATE PER LITRE OF FUELS ARE BASED ON AD VALOREM RATES AS FOLLOWS:

GASOLINE AND PROPANE	20% OF AVERAGE RETAIL PRICE
DIESEL	21% OF AVERAGE RETAIL PRICE
AVIATION	2% OF AVERAGE RETAIL PRICE
MARINE	2 1/2% OF AVERAGE RETAIL PRICE

CURRENT RATES - MARCH 1, 1985

GASOLINE	9.8¢
DIESEL	9.7¢
AVIATION	.9¢
MARINE	1.2¢

COMPARISON OF INCOME TAX RATES

	(1) INDIVIDUALS %	(2) CORPORATIONS %
BRITISH COLUMBIA	47.5 (16) (45.8% for 1984)	8 - 16 (10)
ALBERTA	43.5 (3)	0 - 5 - 11 (8)
SASKATCHEWAN	50.0 (4) + 1% OF NET INCOME	10 - 17 (14)
MANITOBA	54.0 (5) (9A)	10 - 16 (11)
ONTARIO	50.0 (6) (15) - (JANUARY 1, 1986)	10, 14 1/2 - 15 1/2 (13)
QUEBEC	(7)	3.22 - 5.9 - 13.94 (20)
NEW BRUNSWICK	58.0	9 - 15 (18)
NOVA SCOTIA	56.5	10 - 15 (19)
PRINCE EDWARD ISLAND	52.5	10
NEWFOUNDLAND	60.0	10 - 16
YUKON	45.0	5 - 10 (17)
N.W.T.	43.0	10
NON-PROVINCES	47.0 (9)	10 (12)

(1) PROVINCIAL OR TERRITORY PERSONAL INCOME TAX IS LEVIED AS A % OF BASIC FEDERAL TAX.

(2) PROVINCIAL OR TERRITORY CORPORATION INCOME TAX IS LEVIED AS A % OF TAXABLE INCOME.

(3) ALBERTA - A SELECTIVE REDUCTION REDUCES ALBERTA TAX PAYABLE TO NIL FOR TAXPAYERS WITH TAXABLE INCOMES OF LESS THAN $3,978.00. THE SELECTIVE REDUCTION IS CALCULATED AS, (1) LESSOR OF ALBERTA TAX PAYABLE AND, (2) $340.00 LESS 1/2 THE ALBERTA TAX PAYABLE AND THE SELECTIVE REDUCTION REDUCES TO ZERO AT A TAXABLE INCOME OF $9,730.00.

(4) SASKATCHEWAN - (A) A BASIC REDUCTION OF $260.00 PER TAXPAYER, PLUS $50.00 FOR EACH DEPENDANT CHILD (MAXIMUM OF $300) PLUS $50 FOR TAXPAYERS AGE 65 AND OVER. THE TAX CUTS ARE REDUCED BY 30% OF THE AMOUNT BY WHICH THE PROVINCIAL TAX EXCEEDS THE AMOUNT OF THE TAX REDUCTIONS.

(B) A SURTAX OF 12% OF PROVINCIAL TAX IN EXCESS OF $4,000.

(C) AS AT JULY 1, 1985; THEREFORE EFFECTIVE RATE FOR 1985 WILL BE 50.5% OF BASIC FEDERAL TAX PLUS 1/2% OF NET INCOME.

(5) MANITOBA (A) - PROVINCIAL TAX IS REDUCED TO ZERO IN ALL CASES WHERE FEDERAL TAX PAYABLE IS REDUCED TO ZERO, PHASED OUT AT 5¢ FOR EACH DOLLAR IN TAXABLE INCOME ABOVE THE LEVEL AT WHICH FEDERAL TAX IS PAYABLE.

(B) - 2.2% COLLECTED ON BEHALF OF MUNICIPALITY.

(6) ONTARIO - FOR INDIVIDUALS WITH A TAXABLE INCOME OF $1,630 OR LESS, NO ONTARIO INCOME TAX IS PAYABLE.

- FOR INDIVIDUALS WITH A TAXABLE INCOME BETWEEN $1,630 AND $1,760 ONTARIO INCOME TAX REDUCED BY $\frac{\$1,760 - \text{TAXABLE INCOME}}{2}$

(7) QUEBEC - QUEBEC LEVIES TAX DIRECTLY AGAINST TAXABLE INCOME AND A COMPARATIVE RATE TO THOSE OF OTHER PROVINCES IS DIFFICULT TO MEANINGFULLY EXPRESS.

(8) ALBERTA - SMALL BUSINESS 0%/5% - GENERAL RATE 5%/11%. IN BOTH CASES THE LOWER RATE APPLIES TO INCOME FROM MANUFACTURING AND PROCESSING (IN ALBERTA COMMENCING APRIL 1, 1985).

(9) NON-PROVINCES - INCOME EARNED BY TAXPAYERS DEEMED TO BE CANADIAN RESIDENTS WHO ARE NOT LIVING IN A PROVINCE OR TERRITORY INCLUDING:
(A) MEMBERS OF THE ARMED FORCES LIVING OUTSIDE CANADA, AND
(B) INCOME EARNED BY CANADIAN RESIDENTS FROM A BUSINESS IN A FOREIGN COUNTRY.

(9A) MANITOBA - A SURTAX OF 20% OF PROVINCIAL INCOME TAX PAYABLE IN EXCESS OF $2,600.

(10) BRITISH COLUMBIA - (A) 8% RATE EFFECTIVE FOR SMALL CORPORATIONS (FEDERAL BASIS).
(B) 16% RATE EFFECTIVE FOR ALL OTHER CORPORATIONS. 15% AS AT JANUARY 1, 1987, 14% AS AT JANUARY 1, 1988.

(11) MANITOBA - (A) 10% RATE EFFECTIVE FOR SMALL CORPORATIONS ON ACTIVE BUSINESS INCOME (FEDERAL BASIS), AND CREDIT UNIONS.
(B) 16% RATE EFFECTIVE FOR ALL OTHER CORPORATIONS.
(C) 1% COLLECTED ON BEHALF OF MUNICIPALITIES.

(12) NON-PROVINCES - INCOME EARNED BY CORPORATIONS IN PROVINCES OR TERRITORIES IS ELIGIBLE FOR A DEDUCTION OF 10% OF TAXABLE INCOME. FOREIGN INCOME IS NOT ELIGIBLE.

(13) ONTARIO - 10% SMALL BUSINESS INCOME, 14 1/2% MANUFACTURING, PROCESSING, MINING, LOGGING AND FISHING INCOMES; 15 1/2% GENERAL RATE. THE FIRST $200,000 OF INCOME EARNED IS EXEMPT FOR SMALL BUSINESS (UNDER 1 MILLION ACCUMULATIVE) IF SUCH INCOME IS REINVESTED IN THE COMPANY. NEW BUSINESS OVER 1 MILLION DOLLARS CAPITAL WILL BE EXEMPT FOR 3 YEARS ON ACTIVE BUSINESS EARNINGS.

(14) SASKATCHEWAN - 10% RATE IS EFFECTIVE FOR INCOME ELIGIBLE FOR THE FEDERAL SMALL BUSINESSS DEDUCTION AND FOR CREDIT UNIONS AND THE CREDIT UNION MUTUAL AID BOARD. INCOME DERIVED FROM MANUFACTURING AND PROCESSING BY SASKATCHEWAN SMALL BUSINESSES IS EXEMPT. 2 YEAR TAX HOLIDAY FOR SMALL BUSINESSES INCORPORATED AFTER MARCH 26, 1986.

(15) ONTARIO - A SURTAX OF 3% OF BASIC ONTARIO TAX IN EXCESS OF $5,000.

(16) BRITISH COLUMBIA - A SURTAX OF 10% OF PROVINCIAL TAX WHERE PROVINCIAL TAX EXCEEDS $3,500.

(17) YUKON - GENERAL RATE 10% - SMALL BUSINESS RATE 5% (FEDERAL BASIS) 2.5% RE TAXABLE INCOME FROM MANUFACTURING AND PROCESSING.

(18) NEW BRUNSWICK - 9% RE SMALL BUSINESS CORPORATIONS; 15% GENERAL RATE. AS AT JANUARY 1, 1986 A TAX CREDIT ON SMALL BUSINESS UP TO INCOME OF $110,000 EQUAL TO 44% OF TAX OTHERWISE PAYABLE TO A MAXIMUM OF $3,960.

(19) NOVA SCOTIA - BUDGET OF APRIL 18TH, ANNOUNCED A TAX HOLIDAY FOR NEW BUSINESSES (NO DETAILS).

(18) NEW BRUNSWICK - 9% RE SMALL BUSINESS CORPORATIONS; 15% GENERAL RATE. AS AT JANUARY 1, 1986 A TAX CREDIT ON SMALL BUSINESS UP TO INCOME OF $110,000 EQUAL TO 44% OF TAX OTHERWISE PAYABLE TO A MAXIMUM OF $3,960.

(19) NOVA SCOTIA - BUDGET OF APRIL 18TH, ANNOUNCED A TAX HOLIDAY FOR NEW BUSINESSES (NO DETAILS).

(20) QUEBEC - ACTIVE BUSINESS INCOME

- ELIGIBLE FOR FEDERAL SMALL BUSINESS DEDUCTION	3.22%
- OTHER INCOME	5.90%
INCOME FROM NON-ACTIVE BUSINESS	13.94%

A THREE YEAR EXEMPTION IS GRANTED TO NEW CORPORATIONS ON INCOME ELIGIBLE FOR THE FEDERAL SMALL BUSINESS DEDUCTION.

PROVINCIAL TAX COMPARISON - AMUSEMENT TAX

(EXCLUDING PARI-MUTUEL WAGERING)

(NO AMUSEMENT TAXES IN NEWFOUNDLAND)

	BRITISH COLUMBIA	ALBERTA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.
ADMISSIONS THEATRES		(1)							
0 - 25¢	NO	NO	CITIES,	CITIES,	NIL	10% OF	2¢	NIL	NIL
26¢ - 30¢					NIL		3¢	NIL	NIL
31¢ - 39¢	TAX	TAX	TOWNS	TOWNS	NIL	ADMIS-	4¢	NIL	NIL
40¢ - 44¢					NIL		4¢	NIL	NIL
44¢ - 45¢	ON	ON	AND	AND	NIL	SIONS	5¢	NIL	NIL
46¢ - 50¢					NIL		6¢	NIL	NIL
51¢ - 55¢	ADMIS-	ADMIS-	VILLAGES	VILLAGES	NIL	PAYABLE	7¢	NIL	NIL
56¢ - 60¢					NIL		7¢	5¢	NIL
61¢ - 70¢	SIONS	SIONS	MAY	MAY	NIL	TO	8¢	5¢	NIL
71¢ - 75¢					NIL		9¢	10¢	NIL
76¢ - 80¢			IMPOSE	IMPOSE	NIL	MUNICIP-	9¢	10¢	NIL
81¢ - 84¢					NIL		10¢	10¢	NIL
85¢ - 90¢					NIL	ALITIES	11¢	10¢	NIL
91¢ - 92¢					NIL		11¢	10¢	NIL
93¢ - $1.00					NIL		11¢	10¢	NIL
$1.00 - $1.10					NIL		11¢	15¢	10¢ PLUS
OVER $1.10					NIL		11%	15¢ UP TO	5¢ FOR EACH
OVER $3.00					NIL		11%	$1.50. OVER	ADDITIONAL 50¢
OVER $3.50					NIL		11%	$1.50 ADD 5¢	OR FRACTION
OVER $4.00					10%*		11%	FOR EACH 50¢	THEREOF OVER
								OR FRACTION	$1.00
								THEREOF	
OTHER THAN THEATRES	NIL	NIL	SAME AS THEATRES	SAME AS THEATRES	SAME AS THEATRES	SAME AS THEATRES	0-25¢ - 2¢ 26-50¢ - 5¢ 50¢-$1.00 -10¢ ADD 5¢ FOR EACH ADDITIONAL 50¢ OR FRACTION THEREOF	SAME AS THEATRES	SAME AS THEATRES

*EXEMPTION FROM MARCH 14, 1980, WHERE ALL PERFORMERS IN A THEATRICAL OR MUSICAL PERFORMANCE ARE CANADIAN CITIZENS OR PERMANENT RESIDENTS.

PROVINCIAL TAX COMPARISON - AMUSEMENT TAX
(EXCLUDING PARI-MUTUEL WAGERING)

(NO AMUSEMENT TAXES IN NEWFOUNDLAND)

	BRITISH COLUMBIA	ALBERTA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.
FEES									
PLACES OF AMUSEMENT INCLUDING THEATRES, ETC.	NIL (2)	$1.00 - $400.00 ANNUALLY DEPENDING ON SEATING CAPACITY & SIZE OF CITY, TOWN VILLAGE OR RURAL DISTRICT	$5.00 - $50.00 ANNUALLY DEPENDING ON SIZE OF COMMUNITY	CITIES, TOWNS AND VILLAGES MAY IMPOSE	NONE	NONE	INDOOR THEATRES FEE PER SEAT VARIES AS TO POPULATION DRIVE-INS, 25¢ PER SPEAKER OTHER PLACES OF AMUSEMENT $15.00	$50.00 ANNUALLY	$2.00 - $100.00 ANNUALLY DEPENDING ON TYPE OF ENTERTAINMENT
TRAVELLING AMUSEMENTS, CIRCUSES, ETC.		$10 PER DAY, WEEK OR MONTH DEPENDING ON TYPE OF AMUSEMENT	NONE	CITIES, TOWNS AND VILLAGES MAY IMPOSE	NONE	NONE	ANNUALLY DEPENDING ON NUMBER OF TRACTOR/ TRAILERS, - $25 TRUCKS - $12.50 MINIMUM $50	$50 PER LICENSE FEE 10% OF GROSS	$100 PER PERFORMANCE

(1) ALBERTA - IMPOSES A FEE ON LOTTERIES AND GAMES OF CHANCE. PULL TICKETS - 1% OF GROSS SALE. CASINOS - $10.00 X NO. OF GAMES X 10 OF DAYS - EXHIBITION CASINOS - $25.00 X NO. OF GAMES X NO. OF DAYS.

(2) BRITISH COLUMBIA - A BUSINESS TAX IN VARYING AMOUNTS IS COLLECTED BY MUNICIPAL AUTHORITIES.

PROVINCIAL TAX COMPARISON - GAS AND ELECTRICITY

NO. ITEM	BRITISH COLUMBIA	ALBERTA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I	NEW-FOUNDLAND
(1) GAS -										
DOMESTIC -										
HEATING	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	9%	EXEMPT	EXEMPT	EXEMPT	12% (5)
COOKING	EXEMPT	EXEMPT	EXEMPT	6%	EXEMPT	9%	EXEMPT	EXEMPT	EXEMPT	12% (5)
COMMERCIAL -										
HEATING	7%	EXEMPT	EXEMPT	6%	EXEMPT	9%	EXEMPT	EXEMPT	EXEMPT	12%
MANUFACTURING	7% (3)	EXEMPT	EXEMPT (1)	6%	EXEMPT	9%	EXEMPT	EXEMPT	EXEMPT	EXEMPT
(2) ELECTRICITY -										
DOMESTIC -										
HEATING	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	9%	EXEMPT	TAXABLE (4)	EXEMPT	EXEMPT
LIGHTING	EXEMPT	EXEMPT	EXEMPT	6%	EXEMPT	9%	EXEMPT	TAXABLE (4)	EXEMPT	EXEMPT
COOKING	EXEMPT	EXEMPT	EXEMPT	6%	EXEMPT	9%	EXEMPT	TAXABLE (4)	EXEMPT	EXEMPT
COMMERCIAL -										
HEATING	7%	EXEMPT	EXEMPT	6%	EXEMPT	9%	EXEMPT	TAXABLE (4)	EXEMPT	12%
LIGHTING	7%	EXEMPT	5%	6%	EXEMPT	9%	EXEMPT	TAXABLE (4)	EXEMPT	12%
MANUFACTURING	7%	EXEMPT	EXEMPT	6%	EXEMPT	9%	EXEMPT	TAXABLE (4)	EXEMPT	EXEMPT
(3) COMMISSION - GAS	3% OF TAX COLLECTED TO MAX. OF $85/MONTH, PER PERSON	N/A	7% OF 1ST $300 - 1% ON BALANCE MAX. $5,000	5% ON 1ST $200 - 1% ON BALANCE MAXIMUM $200 PER MONTH	N/A	N/A	N/A	N/A	N/A	NIL

PROVINCIAL TAX COMPARISON - GAS AND ELECTRICITY

NO. ITEM	BRITISH COLUMBIA	ALBERTA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I	NEW-FOUNDLAND
(3) COMMISSION - ELECTRICITY	3% OF TAX COLLECTED TO MAX. OF $85/MONTH, PER PERSON	N/A	5% OF 1ST $300 - 1% ON BALANCE	5% OF 1ST $200 - 1% ON BALANCE MAX. $200 PER MONTH	N/A	N/A	N/A	1-1/2% MAX. $1,000 PER YEAR	N/A	NIL
(4) FILING DATE (OF MONTH FOLLOWING)	20TH	N/A	20TH	20TH	N/A	15TH	20TH	20TH	N/A	20TH

(1) SASKATCHEWAN - GAS, SUCH AS NATURAL GAS USED IN INTERNAL COMBUSTION ENGINES OR TURBINES, IS TAXABLE.

(2)

(3) BRITISH COLUMBIA - GAS, SUCH AS PROPANE, COMPRESSED NATURAL GAS OR LIQUEFIED PETROLEUM USED IN MOTOR VEHICLES, IS EXEMPT UNDER THE GASOLINE TAX ACT OR THE COLOURED GASOLINE TAX ACT WHEN USED TO PROPEL MOTOR VEHICLES.

(4) NOVA SCOTIA - RATES: (A) 50¢ PER MONTH FOR DOMESTIC USE.
(B) $1.00 PER MONTH FOR ELECTRICITY PURCHASED BY RELIGIOUS ORGANIZATIONS.
(C) NOT LESS THAN $1.00 PER MONTH OR GREATER THAN $30.00 PER MONTH FOR ELECTRICITY PURCHASED FOR COMMERCIAL USE.

(5) NEWFOUNDLAND - PROPANE GAS USED FOR COOKING OR HEATING IN DOMESTIC ESTABLISHMENTS AND WHEN DELIVERED IN REFILLABLE CYLINDERS IS EXEMPT FROM TAX.

PROVINCIAL TAX COMPARISON

(CAR REGISTRATION FEES AND OTHER RELATED INFORMATION)

	N.W.T.	YUKON	BRITISH COLUMBIA	ALBERTA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW FOUNDLAND
(1) PASSENGER CAR REGISTRATION FEES			(3)	(3)				(3)	(4)			(A)
A. BASIS OF REGISTRATION -	WEIGHT	WHEEL BASE	WEIGHT	WHEEL BASE	WHEEL BASE	CURB WEIGHT	FLAT FEE	CURB WEIGHT	WEIGHT	WEIGHT	WEIGHT	WEIGHT
B. FEES												
(I) 1985 V.W. (RABBIT) W.B. 240/CM 885 KG CYL. 4	$25.00	$25.00	$24.00	$30.00	$25.00	$19.00	$54.00	$41.00	$24.00	$31.00	$25.00	$48.00
(II) 1985 DODGE (AIRIES) 4-DOOR W.B. 254.8/CM 1061 KG CYL. 4	$25.00	$25.00	$31.00	$30.00	$25.00	$19.00	$54.00	$47.20	$30.00	$38.00	$28.00	$48.00
(III) 1985 CHEVROLET (CITATION) 4-DOOR W.B. 266.4/CM 1181 KG CYL. 6	$25.00	$25.00	$31.00	$30.00	$25.00	$20.00	$54.00	$52.60	$30.00	$41.00	$28.00	$48.00
(IV) 1985 FORD (TEMPO) 2-DOOR MODEL L W.B. 253.7/CM 1086 KG CYL. 4	$25.00	$25.00	$31.00	$30.00	$25.00	$19.00	$54.00	$49.00	$30.00	$36.00	$28.00	$48.00
(V) 1985 FORD (THUNDERBIRD) 2-DOOR W.B. 264.1/CM 1380 KG CYL. 6	$25.00	$25.00	$31.00	$30.00	$25.00	$25.00	$54.00	$61.84	$36.00	$49.00	$33.00	$48.00
(VI) 1985 CHRYSLER (LE BARON) 4-DOOR W.B. 254.8/CM 1132 KG CYL. 4	$25.00	$25.00	$31.00	$30.00	$25.00	$19.00	$54.00	$50.80	$30.00	$39.00	$28.00	$48.00
(VII) 1985 OLDS CUTLAS CIERRA 4-DOOR W.B. 266.4/CM 1193 KG CYL. 6	$25.00	$25.00	$31.00	$30.00	$25.00	$21.00	$54.00	$52.60	$30.00	$43.00	$28.00	$48.00

(A) NEWFOUNDLAND PASSENGER CARS IN EXCESS OF 1814 KG - ($65.00).

PROVINCIAL TAX COMPARISON

(CAR REGISTRATION FEES AND OTHER RELATED INFORMATION)

	N.W.T.	YUKON	BRITISH COLUMBIA	ALBERTA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEWFOUNDLAND
(VIII) 1985 FORD (LTD) 4-DOOR W.B. 267.9/CM 1361 KG CYL. 6	$25.00	$25.00	(3) $31.00	$30.00	$25.00	$25.00	(2) $54.00	(3) $61.84	(4) $36.00	$48.00	$33.00	$48.00
(IX) 1985 OLDSMOBILE (98 REGENCY) BROUGHAM 4-DOOR W.B. 302.0/CM 1785 KG CYL. 6	$25.00	$35.00	$36.00	$30.00	$40.00	$27.00	$54.00	$96.40	$50.00	$63.00	$42.00	$48.00
(2) DRIVER LICENSING (FOR ONE YEAR)												
DRIVER	$15.00	$ 3.00	$10.00	$ 2.00	$10.00	$ 5.00	$ 7.00	$ 8.00 (8)	$6.50	$15.00 FOR 3 YEARS	$6.00	$24.00 - $45.00
CHAUFFEUR	$15.00		$10.00	$ 2.00	$10.00	$ 5.00 (1)	(5)	$ 8.00 (8)	$6.50		NOT USED	
(3) PASSENGER CAR REGISTRATIONS 1983	13,943	6,325	1,189,538	1,238,365	499,374	474,580	5,241,214	2,400,861 (10)	259,866	372,374	50,521	133,485
(4) MOTOR TRUCK REGISTRATIONS 1983	4,885	8,197 (15)	448,356	482,632	216,592	191,194	1,560,243	269,806 (10)	93,157 (6, 7)	146,342	15,167	59,754
(5) POPULATION PER PASSENGER CAR	3.58	3.48	2.42	1.89	2.01	2.23	1.69	2.73	2.75	2.34	2.48	4.34

(1) MANITOBA - IN ADDITION TO THE DRIVER LICENCE FEES, AN ADDITIONAL CHARGE OF $15.00 IS ASSESSED UPON REGISTRATION OF DRIVERS IN RESPECT OF INSURANCE.
(2) ONTARIO - ALL PASSENGER VEHICLES REGISTERED BY NORTHERN ONTARIO RESIDENTS $27.00.
(3) INCLUDING EXTRA FEES FOR REGISTRATION PLATES, ETC.: QUEBEC - $4.00; ALBERTA - $5.00 (M.V.A.C. FUND).
(4) NEW BRUNSWICK - ADDITIONAL $4.00 RE REGISTRATION OF ALL MOTOR VEHICLES WHEN NEW PLATES ARE ISSUED. REGISTRATION FEES TO INCREASE BY 25% IN 1986.
(5) ONTARIO - ALL CLASSIFICATIONS OF DRIVERS. $9.00 FOR THE FIRST YEAR, THEN $21.00 TO COVER THE NEXT 3 YEARS.
(6) NEW BRUNSWICK - EXCLUDES VEHICLES LICENSED TO MUNICIPAL PROVINCIAL AND FEDERAL GOVERNMENTS, TAXIS, COMMERCIAL BUSES AND HIGHWAY - USE FARM TYPE TRACTORS.
(7) NEW BRUNSWICK - INCLUDES COMMERCIAL FULL YEAR, FARM PRODUCE SEASON: MISCELLANEOUS (CONSTRUCTION EQUIPMENT ETC.), SERVICE CRANES, HEARSES AND FARM TRUCKS.
(8) QUEBEC - AN ADDITIONAL CHARGE OF $20.00 IS ASSESSED IN RESPECT OF INSURANCE.
(9) SASKATCHEWAN - INCLUDES 1/2 TON TRUCKS.
(10) QUEBEC - NUMBER OF UNITS REGISTERED; NOT NUMBER OF REGISTRATIONS PROCESSED (1982 STATISTICS).
(11) NEWFOUNDLAND - THREE YEAR MINIMUM ($24.00) FOR ALL CLASSES INCLUDING ENDORSEMENTS FOR MOTORCYCLE AND TRACTION ENGINE ($45.00).
(12) N.W.T. - INCLUDES 1/2 TON TRUCKS.
(13) P.E.I. - 3 YEAR MINIMUM - $6.00.
(14) B.C. - IN ADDITION TO THE LICENCE FEE THERE IS A $5.00 INITIAL REGISTRATION FEE AND A PLATE FEE OF $3.00. - LICENCE FEES AND BASIC INSURANCE PREMIUMS PROVIDING MINIMUM THIRD PARTY LEGAL LIABILITY AND ACCIDENT BENEFITS ARE SYNONYMOUS AS ONE CANNOT BE PURCHASED WITHOUT THE OTHER. FOR CARS, TRUCKS, MOTORCYCLES AND TRAILERS, MINIMUM COVERAGE IS $100,000, FOR TRAILERS - $300,000 AND FOR BUSES - $500,000. - DRIVER'S LICENCE FEES: (APPLIES TO ALL CLASSES) - RENEWAL-$10.00 FOR 5 YEARS, INITIAL- $10.00 FOR 2 YEARS. A PERSON WHO HAS HAD HIS LICENCE CANCELLED DUE TO A PROHIBITION IS THEN PLACED ON A TWO-YEAR TERM - COST - $10.00. THERE IS NO REFUND FOR A LICENCE THAT IS CANCELLED. FOR PERSONS 65 YEARS OF AGE OR OLDER, THE $10.00 FEE IS REDUCED TO $5.00 FOR THE SAME PERIODS.
(15) YUKON- REGISTERED AS PRIVATE PASSENGER.

PROVINCIAL TAX COMPARISON - PARI-MUTUEL WAGERING

ANALYSIS OF A $2.00 WAGER

MAY 1, 1986

	BRITISH COLUMBIA	ALBERTA "A" CLASS	ALBERTA "B" CLASS	SASK-ATCHEWAN	MANITOBA (5)	(13) ONTARIO	QUEBEC (8) QUE. CITY	QUEBEC (8) MONTREAL	QUEBEC (8) OTHERS	NEW BRUNS.	NOVA SCOTIA	(14) P.E.I. WIN PLACE SHOW	(14) P.E.I. FEATURE	NEW-FOUNDLAND
	$	$	$	$	$	$	$	$	$	$	$	$	$	$
(1) NET PROVINCIAL TAX	.06826	.10	.10	.20	.1861	.14	.18(2)	.18(2)	.18(2)	.06	.06	.17	.31	.22
(2) COLLECTOR'S COMMISSION	.0035	NIL (3)	NIL (3)	NIL (4)	.0019 (1)	NIL	NIL	NIL	NIL	.16 (6)	.16 (10)	(7) -	(7) -	NIL
(3) HORSEMEN'S ASSOC. GRANTS	))).06825	NIL (3)	NIL (3)	NIL (4)	(4)	NIL	NIL (12)	NIL (12)	NIL (12)	NIL	NIL	NIL	NIL	NIL (9)
(4) HORSE BREEDERS' LEVY	)) (11)													
(5) FEDERAL GOVT. FEES	.016	.016	.016	.016	.016	.016	.016	.016	.016	.016	.016	.016	.016	.016
(6) ALLOWED TO TRACK UNDER FEDERAL CRIMINAL CODE	.20	.20	.22	.29	.30	.22	.23	.19	.24	.24	.24	.24	.24	.24
(7) DISTRIBUTED TO WINNERS	1.644	1.684	1.664	1.494	1.496	1.624	1.574	1.614	1.564	1.524	1.524	1.574	1.434	1.526
(8) TOTAL AMT. WAGERED	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00

(1) MANITOBA - COMMISSION IS 1% OF TAX COLLECTED BY TRACK OPERATOR.

(2) QUEBEC - TAX: BASED ON THE OVERALL AVERAGE OF STAKES PER RACE CARD, DURING THE PREVIOUS YEAR, AT A GIVEN TRACK (FROM LESS THAN $100,000 TO OVER $300,000): 1. BETS ON SINGLE WINNING HORSE: BETWEEN 5.5% AND 8%; 2. COMBINATION BETS: BETWEEN 10% AND 12.5%. AVERAGE OF 9% USED ABOVE.

(3) ALBERTA - GRANTS A COMMISSION OF 2-1/2% OF TAX COLLECTED TO THE SPONSORS OF 9 DAYS RACING DURING CALGARY STAMPEDE AND 9 DAYS RACING DURING KLONDIKE DAYS IN EDMONTON.

(4) SASKATCHEWAN AND MANITOBA - THE SASKATCHEWAN DEPARTMENT OF AGRICULTURE MAKES GRANTS TO EXHIBITION BOARDS, UNDER WHOSE AUSPICES RACES ARE HELD, WHICH ARE EQUAL TO VIRTUALLY THE AMOUNT OF TAX COLLECTED. IN MANITOBA GRANTS FOR PURSE AND BREEDER SUPPORT AND EXPENSES OF THE MANITOBA HORSE RACING COMMISSION ARE NEARLY EQUAL TO THE AMOUNT OF TAX COLLECTIONS.

(5) MANITOBA - AN ADDITIONAL 5% TAX (TOTAL 12.5%) IS IMPOSED ON WAGERS RE 3 OR MORE HORSES. AVERAGE OF 9.4% USED IN ABOVE

(6) NEW BRUNSWICK - LARGE TRACKS - AMOUNTS WAGERED ON FIRST $400,000 - 8%; IN EXCESS OF $400,000 - 6 1/2%. IN ADDITION, NOTWITHSTANDING THE AMOUNTS WAGERED, THE RACE ASSOCIATION SHALL BE ENTITLED TO A COMMISSION OF 8% IN RESPECT OF AMOUNTS WAGERED AT RACE MEETS CONDUCTED ON OR AFTER OCTOBER 1ST IN ANY YEAR.
SMALL TRACKS - AMOUNTS WAGERED - 10 1/2%.

(7) PRINCE EDWARD ISLAND - A GRANT IS PROVIDED ANNUALLY WHICH IS VIRTUALLY EQUAL TO THE AMOUNT OF TAX COLLECTED. OF CONTROLLING AND ASSISTING THE INDUSTRY.

(8) QUEBEC - APART FROM THE PARI-MUTUEL BETTING TAX, THE FOLLOWING DUTIES ARE LEVIED UNDER THE ACT RESPECTING LOTTERIES, RACES, PUBLICITY CONTESTS AND AMUSEMENT MACHINES: RACE TRACK OPERATOR'S LICENCE: FROM $50 TO $500/ANNUM DEPENDING ON CLASSES OF RACE TRACK. RACING LICENCE: FROM $65 TO $975/RACE CARD DEPENDING ON THE OVERALL AVERAGE OF STAKES PER RACING CARD DURING THE CALENDAR YEARS PRECEDING THE DATE OF APPLICATION FOR THE LICENCE OR THE CLASSES OF RACE TRACK.

(9) NEWFOUNDLAND - MAKES ANNUAL GRANT OF 50% OF NET TAX REMITTED TO ST. JOHN'S TROTTING PARK - THE ONLY TRACK IN OPERATION.

(10) NOVA SCOTIA - COMMISSION ON FIRST MILLION DOLLARS - 8% OF AMOUNT WAGERED. COMMISSION ON AMOUNTS WAGERED IN EXCESS OF FIRST MILLION DOLLARS DURING THE FIRST FULL FOUR CALENDAR MONTHS OF RACING SEASON - 7%. COMMISSION ON AMOUNTS WAGERED AFTER COMPLETION OF FOUR FULL CALENDAR MONTHS OF RACING SEASON - 8%.

(11) BRITISH COLUMBIA - MAKES AN ANNUAL GRANT OF APPROXIMATELY $15,000 TO THE B.C. THOROUGHBRED BREED ASSOCIATION.

(12) QUE. - 2.2%-2.5% OF THE VALUE OF THE TOTAL STAKE FOR ALL HORSE RACES HELD IN QUEBEC IS REMITTED TO A CORPORATION ESTABLISHED FOR THE PURPOSES OF PROMOTING AND ASSISTING THE HORSE RACING INDUSTRY.

(13) ONT. - TRIACTOR WAGERS TAXED AT 9%. THE ADDITIONAL 2% RETURNED TO RACE TRACK OPERATORS.

(14) P.E.I. - TAX RATE - 8.5% FOR WIN, PLACE, AND SHOW WAGERS - 15.5% FOR FEATURE WAGERS.

PROVINCIAL TAX COMPARISON - CORPORATION CAPITAL TAX

NO.	ITEM	BRITISH COLUMBIA (3)	SASKATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NOVA SCOTIA	NEWFOUNDLAND
(1)	GENERAL RATE OF TAX	.2%	.5%	.3%	.3%	.48%	N/A	N/A
(2)	SPECIAL RATE OF TAX FOR BANKS AND LOAN CORPORATIONS	YES: - .6% FOR LOAN AND TRUST CORPORATIONS - 2.0% FOR BANKS	YES: - 1.2% FOR LOAN AND TRUST CORPORATIONS - 3.0% FOR BANKS	YES: -.9% FOR LOAN AND TRUST CORPORATIONS. -3.0% FOR BANKS	YES: - .6% FOR LOAN AND TRUST CORPORATIONS - .8% FOR BANKS	YES: .97%	YES: - 1.5% FOR BANKS AND LOAN AND TRUST CORPORATIONS	BANKS, LOAN AND TRUST COMPANIES 1.5%
(3)	DIFFERENT TAX BASE FOR BANKS AND LOAN CORPORATIONS	YES	YES	YES	YES	YES	YES	ONLY BANK AND LOAN COMPANIES TAXED
(4)	NOTCH PROVISION	YES	NO	YES	YES	NO	NOT KNOWN	NO
(5)	SMALL BUSINESS EXEMPTION	LESS THAN $1,000,000	NO; $10,000,000 BASIC DEDUCTION FOR ALL CORPORATIONS	LESS THAN $1,000,000	NO	NO	N/A	$500,000
(6)	MINIMUM TAX	NO	NO	NO	YES (1)	YES	NO	NO
(7)	EXEMPT CORPORATIONS: - CREDIT UNIONS - CO-OPERATIVES - FAMILY FARM CORPORATIONS - INSURANCE CORPORATIONS	 YES YES YES NO	 YES YES YES YES	 YES YES YES NO	 NO NO NO YES (2)	 YES YES NO (4) NO	N/A	ALL EXCEPT BANKS AND LOAN COMPANIES
(8)	CERTAIN CROWN CORPORATIONS TAXABLE	DESIGNATED IN REGULATIONS	DESIGNATED IN REGULATIONS	AT MINISTER'S DISCRETION	DESIGNATED IN REGULATIONS	DESIGNATED IN REGULATIONS	N/A	N/A
(9)	GOODWILL ALLOWANCE	YES	YES	YES	YES	NO	NOT KNOWN	NO
(10)	TERM DEPOSITS PERMITTED IN INVESTMENT ALLOWANCE	NO	YES, IF OUT-STANDING OVER 90 DAYS	YES	YES - 120 DAYS OR MORE	NO	NOT KNOWN	NO
(11)	CERTAIN "TRADE ACCOUNTS" PAYABLE TO OTHER CORPORATIONS INCLUDED IN CAPITAL TAX BASE	ACCOUNTS OVER 90 DAYS	ACCOUNTS OVER 90 DAYS	ACCOUNTS OVER 90 DAYS	ACCOUNTS DEEMED NOT CURRENT AT DEPT'S. DISCRETION	ACCOUNTS OVER 6 MONTHS	NOT KNOWN	NO
(12)	INSTALLMENT TECHNIQUE	YES	YES	YES	YES	YES	NOT KNOWN	YES
(13)	UNAMORTIZED BALANCE OF DEFERRED DEVELOPMENT AND EXPLORATION COSTS DEDUCTIBLE BY MINING CORPORATIONS IN COMPUTING TAXABLE PAID UP CAPITAL	NO	YES, NO EXCLUSIONS	NO	YES, EXCLUDING PETROLEUM OPERATIONS.	NO	N/A	N/A

(1) ONT. - CORPORATIONS WITH TAXABLE CAPITAL UP TO $100,000 PAY $50 FLATRATE, THOSE WITH TAXABLE CAPITAL UP TO $1,000,000 PAY $100.
(2) ONT. - INSURANCE CORPORATIONS PAY PREMIUM TAX INSTEAD OF CAPITAL TAX.
(3) B.C. - CORPORATION CAPITAL TAX IS TO BE PHASED OUT IN 2 YEARS EXCEPT BANKS HEAD-QUARTERED OUTSIDE BRITISH COLUMBIA.
(4) QUE. - CORPORATIONS WHOSE PRINCIPAL SOURCE OF INCOME IS AGRICULTURE ARE ALLOWED A DEDUCTION OF $300,000 IN COMPUTING PAID UP CAPITAL. MINIMUM TAX STILL APPLIES. EXEMPTION FOR NEW CORPORATIONS FOR 3 YEARS ON 1ST $2,000,000 OF TAXABLE CAPITAL SUBJECT TO MINIMUM TAX OF $100 PER YEAR.

PROVINCIAL MINING TAX COMPARISON

(THE INFORMATION PRESENTED HEREWITH IS PARAPHRASED FOR THIS PRESENTATION AND IS NOT AN EXHAUSTIVE REVIEW OF THE LEGISLATION IN QUESTION)

	BRITISH COLUMBIA	SASKATCHEWAN *
1. BASE	NET INCOME DERIVED FROM A SINGLE MINING OPERATION:	INCOME DERIVED FROM MINING OPERATIONS
	THE NET INCOME FROM THE MINE IS DEFINED AS THE GROSS PROCEEDS FROM THE SALE OF MINERAL PRODUCTS LESS THE ACTUAL COST OF OPERATING THE MINE IN ACCORDANCE WITH THE RULES FOR INCOME DETERMINATION UNDER THE INCOME TAX ACT, CANADA AND THE INCOME TAX ACT APPLICATION RULES, 1971. SPECIAL RULES COVER EXPLORATION DEVELOPMENT AND EARNED DEPLETION WITH CAPITAL COST ALLOWANCE PER FEDERAL INCOME TAX RATES AND SCHEDULES WITH NO DEDUCTIBILITY OF THE RESOURCE ALLOWANCE OR FOR ANY ROYALTY PAYMENT. GROSS PROCEEDS INCLUDE RECAPTURE FROM EXPLORATION DEVELOPMENT AND CAPITAL COSTS.	MEANS THE NET PROFIT DERIVED OR DEEMED TO BE DERIVED FROM MINING OPERATIONS BY A PERSON ENGAGED THEREIN. THE NET PROFIT IS DETERMINED BY DEDUCTING FROM GROSS INCOME ALL EXPENSES WHOLLY EXCLUSIVELY AND NECESSARILY LAID OUT OR EXPENDED FOR THE PURPOSE OF EARNING SUCH INCOME.
2. RATE	17 1/2% OF THE NET MINE INCOME WITH A $50,000 EXEMPTION FOR INDIVIDUALS OR GROUPS OF INDIVIDUALS. THIS DEDUCTION DOES NOT APPLY TO CORPORATE ENTITIES.	12 1/2%.
OTHER PROVISIONS		
3. DEPRECIATION	IS DEDUCTIBLE IN ACCORDANCE WITH THE RATES BY CLASS UNDER THE FEDERAL INCOME TAX ACT. EXPLORATION EXPENSE IS RECOGNIZED FOR MINERAL EXPLORATION WITHIN THE PROVINCE. DEVELOPMENT EXPENSES ARE RESTRICTED TO THE MINE UPON WHICH THE DEVELOPMENT EXPENSE WAS INCURRED. EARNED DEPLETION IS ALLOWABLE UNDER FEDERAL INCOME TAX RULES WHERE THE DEPLETION AROSE AS A RESULT OF AN ACTIVITY SUBJECT TO TAXATION UNDER THE PROVISIONS OF THE MINERAL RESOURCE TAX ACT.	NOT LESS THAN 5% OR MORE THAN 15% PER ANNUM OF THE COST OR VALUE, AS DETERMINED BY THE MINISTER, OF THE MINING PLANT, MACHINERY EQUIPMENT AND BUILDINGS WITH PROCEEDS OF DISPOSAL UTILIZED TO REDUCE ORIGINAL COSTS OF ASSETS IN POOL OR IF NO ASSETS REMAINING IN POOL, TO REDUCE EXPENSES OTHERWISE CLAIMABLE.

*SEPARATE LEGISLATION APPLIES TO THE MINING OF URANIUM.

PROVINCIAL MINING TAX COMPARISON

(THE INFORMATION PRESENTED HEREWITH IS PARAPHRASED FOR THIS PRESENTATION AND IS NOT AN EXHAUSTIVE REVIEW OF THE LEGISLATION IN QUESTION)

	BRITISH COLUMBIA	SASKATCHEWAN
4. PROCESSING ALLOWANCE	8% OF THE ORIGINAL COST OF DEPRECIABLE PROCESSING ASSETS WITH A MINIMUM OF 15% AND A DIFFERENTIAL MAXIMUM OF 50% IF THE PROCESSING DID NOT EXTEND TO SMELTING AND REFINING OR 70% IF THE PROCESSING EXTENDED TO SMELTING AND REFINING.	GENERALLY 8% OF CAPITAL COST OF DEPRECIABLE ASSETS USED IN THE PROCESSING OF MINERALS, ORES OR PRODUCTS DERIVED THEREFROM WITH A MINIMUM OF 15% AND A MAXIMUM OF 65% OF NET PROFIT AFTER DEDUCTING NON-MINING OPERATION INCOME AND ADDITIONAL SPECIFIC APPLICATIONS RE SPECIFIC TYPES OF MINERALS IN CERTAIN CIRCUMSTANCES.
5. EXPLORATION AND/OR DEVELOPMENT EXPENSE	EXPLORATION EXPENSE IS RESTRICTED TO THOSE COSTS INCURRED FROM THE EXPLORATION FOR MINERALS WITHIN THE PROVINCE OF B.C. DEVELOPMENT EXPENSE IS RESTRICTED TO THE MINE UPON WHICH THE EXPENSE WAS INCURRED. RECLASSIFIED DEVELOPMENT EXPENDITURES, I.E. THOSE WHICH WERE FORMERLY DEVELOPMENT EXPENSES UNDER THE INCOME TAX ACT, CANADA, BUT ARE NOW CLASSIFIED AS EXPLORATION EXPENSES AS OF NOV. 17/78, CAN ONLY BE CLAIMED AGAINST THE MINE UPON WHICH THE EXPENDITURE WAS INCURRED. EXPLORATION EXPENSES AND DEVELOPMENT EXPENDITURES ARE COMPUTED AND MAY BE CLAIMED UNDER THE NORMAL FED. INC. TAX RULES AND REGULATIONS.	NOT LESS THAN 5% OR MORE THAN 15% PER YEAR OF THE COST OF ACTUAL WORK DONE IN PRODUCTION AND DEVELOPMENT NOT INCLUDING ANY INTEREST THEREON UNTIL THE FULL VALUE OR COST THEREOF HAS BEEN ALLOWED AS AN EXPENSE. ALSO APPROVED EXPENSES FOR EXPLORATION IN SASKATCHEWAN.
6. INVESTMENT CREDIT	NONE, OTHER THAN MINER ALLOWANCES AUTOMATICALLY INCORPORATED BY REASON OF THE INCOME TAX ACT, CANADA, SUCH AS THE INVENTORY ALLOWANCE AND SCIENTIFIC RESEARCH ALLOWANCE.	NONE.

PROVINCIAL MINING TAX COMPARISON

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MANITOBA

1. BASE — PROFIT OF THE OPERATOR-REVENUE FROM SALES OF MINERAL PRODUCTS MINED IN MANITOBA, CUSTOM PROCESSING REVENUE LESS SPECIFIC EXPENSES AS PROVIDED BY STATUTE AND APPROVED BY THE DIRECTOR.

2. RATE — 18%

OTHER PROVISIONS

3. DEPRECIATION- NOT IN EXCESS OF 20% OF UNDEPRECIATED BALANCE OF THE DEPRECIABLE ASSETS (AS DEFINED) OF THE OPERATOR. UP TO 60% IF LIFE OF MINE SO JUSTIFIED AND AUTHORIZED BY LIEUTENANT GOVERNOR IN COUNCIL.

4. PROCESSING ALLOWANCE — (A), (B) AND (C) SUBJECT TO A MAXIMUM OF 65% AND A MINIMUM OF 15% OF THE PROFIT OF THE OPERATOR.

(A) IN-PROVINCE PROCESSING - ALLOWANCE IN FISCAL YEAR FOR PROCESSING MINERALS OR MINERAL PRODUCTS IN MANITOBA =

$$\frac{M}{N} \times Q \times .08$$

- M IS THE QUANTITY OF THE MINERAL BEARING SUBSTANCES MINED IN MANITOBA THAT WERE PROCESSED IN EACH STAGE OF PROCESSING BY PROCESSING ASSETS OF THE OPERATOR IN THE FISCAL YEAR;
- N IS THE TOTAL QUANTITY OF MINERAL BEARING SUBSTANCES FROM ALL SOURCES THAT WERE PROCESSED IN EACH STAGE OF PROCESSING BY PROCESSING ASSETS OF THE OPERATOR IN THE FISCAL YEAR; AND
- Q IS THE ORIGINAL COST OF THE PROCESSING ASSETS OF THE OPERATOR ACTUALLY USED IN EACH OF THE STAGES OF PROCESSING IN THE FISCAL YEAR IN PROCESSING THE OUTPUT OF THE MINE LESS ALL AMOUNTS, WITH RESPECT TO THE PURCHASE OF PROCESSING ASSETS, DEDUCTED BY THE OPERATOR UNDER SUBSECTION 18(2) FROM THE TAX PAYABLE IN ANY PREVIOUS FISCAL YEAR.

(B) OUTSIDE PROVINCE PROCESSING - ALLOWANCE IN FISCAL YEAR FOR PROFIT EARNED FROM PROCESSNG OUTSIDE MANITOBA =

$$O \times \frac{M}{N} \times .08$$

- O IS THE ORIGINAL COST OF THE ASSETS OF THE OPERATOR THAT ARE LOCATED OUTSIDE MANITOBA, THAT, IF THEY WERE LOCATED WITHIN MANITOBA, WOULD BE PROCESSING ASSETS OF THE OPERATOR AND THAT WERE USED IN THE FISCAL YEAR FOR WHICH THE ALLOWANCE IS BEING CALCULATED BY USE OF THE FORMULA, FOR PROCESSING MINERALS OR MINERAL PRODUCTS MINED IN MANITOBA LESS ALL DEPRECIATION CHARGED TO THOSE ASSETS AS SHOWN IN THE BOOKS OF THE OPERATOR FOR THE PURPOSES OF PREPARING FINANCIAL STATEMENTS FOR THE SHAREHOLDERS OF THE OPERATOR UP TO THE END OF THE FISCAL YEAR IMMEDIATELY PRECEDING THE FISCAL YEAR FOR WHICH THE ALLOWANCE IS BEING CALCULATED BY USE OF THE FORMULA;
- M IS THE AMOUNT OF MINERAL BEARING SUBSTANCES MINED IN MANITOBA THAT WERE PROCESSED BY THOSE ASSETS IN THE FISCAL YEAR; AND
- N IS THE TOTAL AMOUNT OF MINERAL BEARING SUBSTANCES FROM ALL SOURCES THAT WAS PROCESSED BY THOSE ASSETS IN THE FISCAL YEAR.

(C) SERVICE ASSETS - 25% OF IN-PROVINCE PROCESSING ALLOWANCE (A)

MANITOBA

5. EXPLORATION AND/OR DEVELOPMENT EXPENSE - EXPLORATION EXPENSE ALLOWABLE (IF APPROVED BY DIRECTOR) AS EXPENSE IN CURRENT YEAR PLUS ANY EXPLORATION EXPENSE THAT WAS INCURRED BY THE OPERATOR AFTER DECEMBER 31, 1978, WHETHER BEFORE OR AFTER THE OPERATOR COMMENCED MINING ACTIVELY IN THE PROVINCE, NOT PREVIOUSLY CLAIMED AS CURRENT EXPENSE.

6. INVESTMENT CREDIT - THE LESSER OF THE AMOUNT CALCULATED BY THE FOLLOWING FORMULA OR 50% OF THE ROYALTY OTHERWISE PAYABLE.

- NEW INVESTMENT CREDIT = (.05 x I) - A. IN THIS FORMULA:

I IS THE TOTAL AMOUNT INVESTED BY THE OPERATOR IN DEPRECIABLE ASSETS AFTER DECEMBER 31, 1978
(i) IN THE CONSTRUCTION AND EQUIPPING OF NEW MINING OR PROCESSING STRUCTURES OR FACILITIES IN MANITOBA,

(ii) IN THE MAJOR EXPANSION OR MODERNIZATION OF MINING OR PROCESSING STRUCTURES OR FACILITIES IN MANITOBA THAT IS UNDERTAKEN FOR THE PURPOSE OF INCREASING THE POTENTIAL PRODUCTION OF THE STRUCTURES OR FACILITIES OR DIVERSIFYING THE PRODUCTION OF THE STRUCTURES OR FACILITIES AND THAT IS DECLARED BY THE LIEUTENANT GOVERNOR IN COUNCIL TO BE AN APPROVED EXPANSION OR MODERNIZATION EXPENDITURE FOR THE PURPOSES OF THIS FORMULA, AND

(iii) IN THE MAJOR ALTERATION, ADDITION OR RENOVATION TO MINING OR PROCESSING STRUCTURES OR FACILITIES IN MANITOBA FOR THE PURPOSE IN MEETING STANDARDS IMPOSED UNDER, AND WITH WHICH THE OPERATOR IS REQUIRED TO COMPLY BY REASON OF, THE CLEAN ENVIRONMENT ACT, THE WORKPLACE SAFETY AND HEALTH ACT OR THE FISHERIES ACT (CANADA) OR ANY REGULATION MADE UNDER ANY OF THESE ACTS AND THAT IS DECLARED BY THE LIEUTENANT GOVERNOR IN COUNCIL TO BE AN APPROVED ALTERATION, ADDITION OR RENOVATION EXPENDITURE FOR THE PURPOSES OF THIS FORMULA,

BUT DOES NOT INCLUDE ANY AMOUNT EXPENDED FOR ORDINARY ON-GOING MAINTENANCE OR REPLACEMENT OF ANY STRUCTURE OR FACILITY OR FOR FEASIBILITY STUDIES OR OTHER INTANGIBLE ASSETS WHERE THE PROJECT IS NOT PROCEEDED WITH AS RECOMMENDED IN THOSE STUDIES; AND

A IS THE AMOUNT OF NEW INVESTMENT CREDIT CALCULATED FOR THE PURPOSES OF A PREVIOUS FISCAL YEAR AND DEDUCTED FROM THE ROYALTY PAYABLE BY THE OPERATOR FOR ANY PREVIOUS FISCAL YEAR.

PROVINCIAL MINING TAX COMPARISON

(THE INFORMATION PRESENTED HEREWITH IS PARAPHRASED FOR THIS PRESENTATION AND IS NOT AN EXHAUSTIVE REVIEW OF THE LEGISLATION IN QUESTION)

	ONTARIO (ANNOUNCED IN OCTOBER 24, 1985 BUDGET)	QUEBEC
1. BASE	ANNUAL PROFIT OF THE MINE(S) COMPUTED BY DEDUCTING FROM THE GROSS RECEIPTS OR VALUE OF THE ORE AT PIT'S MOUTH, EXPENSES, PAYMENTS, ALLOWANCES OR DEDUCTIONS AS ALLOWED BY THE ACT. IN GENERAL, ALL MINES OPERATED BY ASSOCIATED OPERATIONS ARE DEEMED TO BE ONE MINE UNDER THE ACT BUT CERTAIN MINES, OR MAJOR EXPANSION OF EXISTING MINES, ARE EXEMPTED FROM THIS PROVISION.	ANNUAL PROFITS IN GENERAL, ANNUAL PROFITS ARE EQUAL TO THE GROSS VALUE OF THE YEAR'S OUTPUT (MINERAL SUBSTANCES TAKEN FROM A MINE WHICH ARE REMOVED SOLD OR SHIPPED AND ALL SUBSTANCES RESULTING FROM THE MILLING, CONCENTRATING OR SMELTING THEREOF, OR WHAT ARE OTHERWISE EXTRACTED THEREFROM IN A PLANT FORMING PART OF A MINE) SOLD, UTILIZED OR SHIPPED DURING THE YEAR LESS CERTAIN SPECIFIED COSTS OF OPERATIONS AND EXPENSES. CORPORATIONS NOT DEALING AT ARMS LENGTH ARE TAXED AS BEING ONE SINGLE OPERATION.
2. RATE	0 - $500,000 - NIL OVER $500,000 - 20%	1. - DUTY 18% SINGLE RATE. - $90,000 DUTY CREDIT CAN BE CARRIED FORWARD 3 YEARS. 2. - 18% OF LOSSES MAY BE CARRIED OVER TO THE 3 PRECEEDING YEARS AND 7 SUCCEEDING YEARS. 3. - REFUNDABLE CREDIT EQUAL LESSOR OF (a) 18% OF LOSS (b) 18% OF ELIGIBLE AMOUNT (ELIGIBLE AMOUNT IS AGGREGATE OF DEDUCTIONS CLAIMED IN THE YEAR WITH REGARD TO MINE EXPLORATION AND DEVELOPMENT EXPENSES AND DEPRECIATION ALLOWANCE CLAIMED ON PROPERTY ACQUIRED AFTER APRIL 23, 1985. - CREDIT FOR REFUNDABLE DUTIES WILL REDUCE THE DEDUCTION FOR LOSSES WHICH MIGHT OTHERWISE BE CARRIED OVER.
OTHER PROVISIONS 3. DEPRECIATION- (A) MINING ASSETS (i) MAXIMUM OF 25% OF U.C.C. OF ASSETS ACQUIRED BEFORE APRIL 10, 1974; (ii) MAXIMUM OF 30% OF U.C.C. OF ASSETS ACQUIRED AFTER APRIL 9, 1974; (iii) MAXIMUM OF 100% OF U.C.C. OF ASSETS ACQUIRED FOR A NEW MINE OR A MAJOR EXPANSION OF AN EXISTING MINE AFTER MARCH 7, 1978. (B) PROCESSING ASSETS-MAXIMUM OF 15% OF U.C.C. (C) TRANSPORTATION ASSETS-MAX. OF 15% OF U.C.C.		(A) PROPERTY PURCHASED PRIOR TO APRIL 1, 1975 - 15% OF ORIGINAL COST UNDER A STRAIGHT LINE BASIS. (B) PROPERTY PURCHASED AFTER MARCH 30, 1975 - 30% OF COST UNDER A STRAIGHT LINE BASIS.

	ONTARIO	QUEBEC *
4. PROCESSING ALLOWANCE -	8% - 20% (DEPENDING UPON OWNERSHIP AND LOCATION OF CONCENTRATOR, SMELTER AND REFINERY) OF CAPITAL COST OF PROCESSING ASSETS IN CANADA. WHERE LESS THAN 80% OF THE INPUT IS FROM ORES MINED IN ONTARIO OR OUTSIDE CANADA THE ALLOWANCE AND ELIGIBLE EXPENDITURES ARE PRORATED. WHERE 80 - 100% OF THE INPUT IS FROM ORES MINED IN ONTARIO OR OUTSIDE CANADA, FULL ALLOWANCES AND ELIGIBLE EXPENDITURES ARE PERMITTED. THE LIMITATIONS PROVIDE FOR A MINIMUM OF 15% AND A MAXIMUM OF 50% OF THE COMBINED PROFIT FROM MINING AND PROCESSING BEFORE THE PROCESSING ALLOWANCE. NO CARRY FORWARD ALLOWED.	(A) IF NO SMELTING OR REFINING - 8% OF COST OF DEPRECIABLE PROPERTY (OWNED AND USED DURING YEAR) IN THE PROCESSING OR TREATMENT OF MINERAL SUBSTANCES EXTRACTED FROM A MINE, EXCLUDING TRANSPORTATION EQUIPMENT. (B) IF SMELTING OR REFINING - 15% OF THE COST OF (A) ABOVE, GOLD AND SILVER PROCESSING PROCESSING NOT ELIGIBLE FOR THIS EXTRA DEDUCTION.
5. EXPLORATION AND/OR DEVELOPMENT EXPENSE -	UP TO 100% OF APPROVED EXPENDITURES INCURRED IN ONTARIO AFTER APRIL 9, 1974, WITH THE OBJECT OF FINDING, TESTING AND OPENING UP DEPOSITS OF MINERAL SUBSTANCES.	UP TO 100% OF ANY EXPENSES IN CONNECTION WITH EXPLORATION AND DEVELOPMENT EXPENSES (INCLUDING COST OF WORK DONE IN REGARD TO SHAFTS, EXCAVATIONS, DRIFTS, TRENCHES, BORINGS OR OTHER MEANS OF EXPLORATION AND DEVELOPMENT IN THE LANDS OF THE MINE) INCURRED AFTER 1964, IN QUEBEC, INSIDE OR OUTSIDE THE MINE PROPERTY. IF THE OPERATOR CHOOSES NOT TO CLAIM THESE EXPENSES IN THE YEAR INCURRED, HE MAY CARRY THEM FORWARD UNDER THE DEVELOPMENT ALLOWANCE SECTION. THE LATTER RECOGNIZES THE DEFERMENT OF QUALIFIED EXPENSES UNTIL THEY HAVE BEEN COMPLETELY DEDUCTED.
6. INVESTMENT - CREDIT	ONTARIO MINERAL EXPLORATION PROGRAM (OMEP) - (TO NON-PRODUCERS). THIS INCENTIVE PROGRAM IS DESIGNED TO ENCOURAGE MINERAL EXPLORATION ACTIVITIES IN THE PROVINCE BY PROVIDING TO ELIGIBLE PROSPECTORS, INDIVIDUALS, PARTNERSHIPS, OR SIMILAR UNINCORPORATED ORGANIZATIONS A GRANT EQUAL TO 25% OR THE EXPLORATION EXPENSES AND AN INCOME TAX CREDIT EQUAL TO 25% OF ELIGIBLE EXPLORATION EXPENSES FOR ELIGIBLE EXPLORATION CORPORATIONS.	ADDITIONAL DEDUCTION EQUALS TO 1/3RD OF CERTAIN EXPENSES INCURRED AFTER MARCH 31, 1975, IN CONNECTION WITH: (A) PROPERTY USED IN THE PRODUCTION OF MATERIALS THAT ARE PRODUCTS DERIVED FROM CERTAIN ORES, (B) PROPERTY USED IN THE PROCESSING OR TREATMENT OF ORE TO THE PRIME METAL STAGE, (C) OUTSIDE EXPLORATION, (D) INSIDE EXPLORATION AND SPECIFIC DEVELOPMENT STARTING ON MARCH 28, 1979.

*5. QUE.-AWAITING CLARIFICATION OF APRIL 23/85 BUDGET.

PROVINCIAL MINING TAX COMPARISON

(THE INFORMATION PRESENTED HEREWITH IS PARAPHRASED FOR THIS PRESENTATION AND IS NOT AN EXHAUSTIVE REVIEW OF THE LEGISLATION IN QUESTION)

	NEW BRUNSWICK	NOVA SCOTIA *
1. BASE	(A) NET REVENUE-GROSS INCOME FROM MINING OPERATIONS LESS TRANSPORTATION CHARGES, DIRECT SMELTING AND IN-PROVINCE FURTHER PROCESSING, DIRECT MILLING COSTS, AND A PROCESSING ALLOWANCE EQUAL TO 8% OF THE ORIGINAL COST TO HIM OF THE DEPRECIABLE ASSETS USED BY HIM IN MILLING OR CONCENTRATING AND 15% FOR SMELTING OR REFINING, LIMITED TO NOT MORE THAN 25% OF NET REVENUE BEFORE TAKING THE DEDUCTION. (B) NET PROFIT-GROSS INCOME LESS EXPENSES ALLOWED BY STATUTE.	"NET SMELTER RETURNS" OR "NET INCOME DERIVED FROM OPERATIONS". NET SMELTER RETURNS MEANS THE VALUE OF THE METAL OR MINERAL RECEIVED UNDER AN APPROVED SMELTER CONTRACT OR SALES AGREEMENT LESS TRANSPORTATION AND ASSOCIATED OR RELATED COSTS. NET INCOME DERIVED FROM OPERATIONS MEANS INCOME DERIVED FROM MINING OPERATIONS AS ASCERTAINED BY THE ACT.
2. RATE	(A) 2% OF NET INCOME. (B) 16% OF NET PROFIT $100,000 TO $3,000,000. OVER $3,000,000 - HIGHER GRADUATE RATE.	THE GREATER OF 2% OF "NET SMELTER RETURNS" OR 15% OF "NET INCOME DERIVED FROM MINING OPERATIONS."
OTHER PROVISIONS		
3. DEPRECIATION-	NOT LESS THAN 5% OF THE ORIGINAL COST OF THE UNDEPRECIATED DEPRECIABLE ASSETS USED IN A NEW MINE OR PROCESSING PLANT, OR IN AN EXPANSION OF AN EXISTING MINE OR PROCESSING PLANT, IF THE CAPACITY OF THE MINE OR PROCESSING PLANT, MEASURED IN TONS OF FEED, IS, IN THE YEAR IMMEDIATELY FOLLOWING THE EXPANSION, INCREASED AT LEAST 25% OVER THE YEAR IMMEDIATELY PRECEDING THE EXPANSION; AND NOT MORE THAN THIRTY-THREE AND ONE-THIRD PER CENT OF THE ORIGINAL COST OF OTHER UNDEPRECIATED DEPRECIABLE ASSETS. 100% DEPRECIATION MAY BE CLAIMED FOR ASSETS THAT QUALIFY AS ABOVE.	UP TO 100% OF THE VALUE OF DEPRECIABLE ASSETS DURING THE FIRST THREE YEARS OF OPERATION AND 30% OF THE VALUE OF THE DEPRECIABLE ASSETS ON A STRAIGHT LINE BASIS THEREAFTER UNTIL THE VALUE OF DEPRECIABLE ASSETS IS WHOLLY ALLOWED.
4. PROCESSING ALLOWANCE	(A) 8% OF ORIGINAL COST OF DEPRECIABLE ASSETS USED IN MILLING OR CONCENTRATING. (B) 15% OF ORIGINAL COST OF DEPRECIABLE ASSETS USED IN SMELTING OR REFINING. (A) & (B) LIMITED TO NOT LESS THAN 15% OR MORE THAN 65% OF NET PROFITS.	8% ON ORIGINAL COST OF PROCESSING ASSETS. LIMITED TO NOT LESS THAN 15% OR MORE THAN 65% OF NET INCOME AFTER ALLOWABLE EXPENSES AND DEPRECIATION TAKEN.

* DIFFERENT RATES AND BASIS ARE APPLICABLE TO GYPSUM MINES ETC. OTHER THAN HARD ROCK MINES.

	NEW BRUNSWICK	NOVA SCOTIA
5. EXPLORATION AND/OR DEVELOPMENT EXPENSE -	A TAX CREDIT EQUAL TO 25% OF ELIGIBLE PROCESS RESEARCH EXPENDITURES AGAINST THE TAX PAYABLE IS ALLOWED. THE CREDIT CAN ONLY BE APPLIED AGAINST ANY PROFITS TAX AND IF NOT USED MAY BE CARRIED FORWARD AND SHALL BE APPLIED IN THE SUCCEEDING YEAR. THE AMOUNT OF ONE DOLLAR AND FIFTY CENTS FOR EACH DOLLAR OF ELIGIBLE EXPLORATION EXPENDITURES, OTHER THAN EXPENDITURES CLAIMED AS PREPRODUCTION DEVELOPMENT COSTS, INCURRED BY THE OPERATOR ON OR AFTER APRIL 1, 1982. ANY EXPENDITURES THAT ARE ELIGIBLE FOR DEDUCTION MAY, IF NOT CLAIMED IN ONE YEAR, BE CLAIMED IN ANY SUCCEEDING YEAR. PREPRODUCTION EXPENSES ARE WRITTEN OFF IN THE SAME MANNER AS DEPRECIABLE ASSETS AFTER THE MINE COMMENCES PRODUCTION. AFTER PRODUCTION COMMENCES DEVELOPMENT EXPENSES ARE WRITTEN OFF AS CURRENT EXPENSES.	UP TO 100% OF EXPENDITURES ON ACTUAL EXPLORATION FOR NEW MINERAL OCCURRENCES IN THE PROVINCE INCURRED DURING THE YEAR. ANY EXPENDITURES SO ALLOWED ARE NOT A PART OF THE DEPRECIABLE ASSETS OF A MINE.
6. INVESTMENT CREDIT -	NONE	NONE
7. COST OF CAPITAL	AN ALLOWANCE EQUAL TO 8% OF THE UNDEPRECIATED BALANCE OF DEPRECIABLE ASSETS IN LIEU OF INTEREST PAYMENTS AT THE END OF THE YEAR.	

NEWFOUNDLAND

1. **BASE** — TAXABLE INCOME - IN GENERAL, TAXABLE INCOME IS EQUAL TO TOTAL NET INCOME FROM MINING OPERATIONS LESS ALL EXPENSES REASONABLY INCURRED IN MINING OPERATIONS AND ALLOWANCES SPECIFICALLY ALLOWED BY STATUTE LESS ALL MONEYS PAID RE RENTALS, ROYALTIES OR OTHER PAYMENT TO ANY PERSON FOR THE RIGHT TO ENGAGE IN MINING OPERATIONS OR 20% OF NET INCOME, WHICHEVER IS THE GREATER. IN ADDITION, A MINERAL RIGHTS TAX IS LEVIED ON THE MINERAL RIGHTS TAX BASE (I.E. 20% OF NET INCOME LESS ANY PAYMENTS MADE FOR THE RIGHT TO MINE). NOTE - ANY PERSON RECEIVING REVENUE BY WAY OF RENTAL ROYALTY OR OTHER PAYMENT FOR THE GRANT TO THE OPERATOR, CONTRACTOR OR OTHER PERSON OF THE RIGHT TO ENGAGE IN MINING OPERATIONS, SHALL PAY A TAX OF 20%, OF THE AMOUNT RECEIVED LESS CERTAIN ALLOWABLE DEDUCTIONS.

2. **RATE** — 15% - MINING TAX: 20% - MINERAL RIGHTS TAX.

OTHER PROVISIONS

3. **DEPRECIATION** - ALLOWED ON ORIGINAL COST - NOT TO EXCEED 10% PER YEAR. PROCEEDS OF DISPOSAL UTILIZED TO REDUCE ORIGINAL COST OF ASSETS IN POOL OR IF NO ASSETS REMAINING IN POOL TO REDUCE EXPENSES OTHERWISE CLAIMABLE.

4. **PROCESSING ALLOWANCE** - 8% OF ORIGINAL COST OF DEPRECIABLE ASSETS USED DIRECTLY AND NECESSARILY BY THE TAXPAYER IN PROCESSING MINERALS EXTRACTED FROM LAND PURSUANT TO MINING OPERATIONS. LIMITED TO 65% OF NET INCOME BEFORE THE ALLOWANCE.

5. **EXPLORATION AND/OR DEVELOPMENT EXPENSE** — EXPLORATION AND PRE-PRODUCTION DEVELOPMENT EXPENDITURES, EXCLUSIVELY AND NECESSARILY INCURRED FOR THE PROPER CONDUCT OF THOSE MINING OPERATIONS OVER SUCH NUMBER OF FISCAL YEARS AS THE MINISTER DEEMS THOSE MINING OPERATIONS WILL CONTINUE. EXPLORATION EXPENDITURES ANYWHERE IN THE PROVINCE INCURRED DURING THE CURRENT FISCAL YEAR AND UP TO FIVE PREVIOUS YEARS (AS THE MINISTER MAY ALLOW).

6. **INVESTMENT CREDIT** - NONE

UNITED STATES
STATE TAX COMPARISON

STATE	GASOLINE TAX PER GAL.		SALES TAX			TAX PER PACKAGE OF 20 CIGARETTES
	GASOHOL *	ORDINARY	STATE	MAX LOCAL RATE	TOTAL	
ALABAMA	8¢	11¢	4%	2%	6%	16.5¢ **
ALASKA	EXEMPT	8¢	0	5%	5%	16¢
ARIZONA		13¢	5%	2%	7%	15¢ (1) **
ARKANSAS	EXEMPT	13.5¢	4%	1%	5%	21¢
CALIFORNIA		9¢ **	4.75%	1.25%	6%	10¢ **
COLORADO	7¢	12¢	3%	3%	6%	15¢
CONNECTICUT	14¢	16¢	7 1/2%	0	7 1/2%	26¢ (1) **
DELAWARE		11¢	0	0	0	14¢
DISTRICT OF COLUMBIA		15.5¢	6%	0	6%	13¢ **
FLORIDA	4¢	9.7¢ INCLUDING SALES TAX	5%	0	5%	37¢ (2) **
GEORGIA		7.5¢ INCLUDING SALES TAX	3%	1%	4%	12¢ **
HAWAII	EXEMPT	11¢ (16) **	4%	0	4%	40% (3) **
IDAHO	10 1/2¢	14.5¢	5%	0	5%	9.1¢ **
ILLINOIS	EXEMPT	13¢ **	5%	1%	6%	12¢ (1) **

* - IF TAX RATE DIFFERENT THAN "ORDINARY"

** - PLUS SALES TAX

UNITED STATES
STATE TAX COMPARISON

MAY 1, 1986

STATE	GASOLINE TAX PER GAL.		SALES TAX			TAX PER PACKAGE OF 20 CIGARETTES
	GASOHOL *	ORDINARY	STATE	MAX LOCAL RATE	TOTAL	
INDIANA	EXEMPT	14¢ (17) **	5%	0	5%	10.5¢ **
IOWA	15¢	16¢	4%	0	4%	26¢ **
KANSAS	8¢	11¢	3%	.5%	3.5%	24¢ **
KENTUCKY	6.5¢	(17) 12.2 (7)	5%	0	5%	3¢ **
LOUISIANA		16¢	4%	3%	7%	16¢ **
MAINE		14¢	5%	0	5%	28¢ **
MARYLAND	12.5¢ (11)	13.5¢	5%	0	5%	13¢ (1)
MASSACHUSETTS		(17) 11¢	5%	0	5%	26¢ (1)
MICHIGAN	11¢	15¢ **	4%	0	4%	21¢ **
MINNESOTA		17¢	6%	1%	7%	39¢ (2) **
MISSISSIPPI		9¢ **	6%	0	6%	18¢ (1) **
MISSOURI		7¢	4.225%	1%	5.225%	13¢ (1) **
MONTANA	8¢	15¢	0	0	0	16¢ (1)
NEBRASKA	10.3¢	16.7¢ (17)	3.5%	1%	4.5%	23¢ (4) **
NEVADA	11.5¢	13¢ (20)	5.75%	2.25%	8%	15¢ (1) **
NEW HAMPSHIRE	9¢	14¢	0	0	0 (9)	17¢

* - IF TAX RATE DIFFERENT THAN "ORDINARY"

** - PLUS SALES TAX

UNITED STATES
STATE TAX COMPARISON

STATE	GASOLINE TAX PER GAL. GASOHOL *	GASOLINE TAX PER GAL. ORDINARY	SALES TAX STATE	SALES TAX MAX LOCAL RATE	SALES TAX TOTAL	TAX PER PACKAGE OF 20 CIGARETTES
NEW JERSEY		8¢	6%	0	6%	25¢
NEW MEXICO	EXEMPT	11¢(17) **	4.75%	1%	5.75%	15¢ (1) **
NEW YORK		8¢	4%	4% (10)	8% (10)	21¢ *** **
NORTH CAROLINA	11¢	12¢	3%	1%	4%	2¢ **
NORTH DAKOTA	9¢	13¢	4%	0	4%	18¢ 19¢ RE LONGER **
OHIO		12¢	5%	.5%	5.5%	14¢ **
OKLAHOMA	8.5¢	10¢ **	3.25%	2%	5.25%	18¢ (1) **
OREGON		11¢ (6)	0	0	0	27¢
PENNSYLVANIA		12¢	6%	0	6%	18¢ **
RHODE ISLAND		13¢	6%	0	6%	23.4¢ (1)
SOUTH CAROLINA	EXEMPT	13¢	5%	0	5%	7¢ **
SOUTH DAKOTA	9¢	13¢	4%	2%	6%	23¢
TENNESSEE	6¢	12¢	5.5%	2.25%	7.75%	13¢ **
TEXAS	EXEMPT	10¢	4.125%	1%	5.125%	20.5¢ **
UTAH	6¢	14¢	(6) 4 5/8%	(6) 7/8 OF 1%	(6) 5 1/2%	12¢ (1) **
VERMONT		13¢	4%	0	4%	17¢
VIRGINIA		15¢	3%	1%	4%	2.5¢ **

* - IF TAX RATE DIFFERENT THAN "ORDINARY"
** - PLUS SALES TAX
*** - N.Y. CITY IMPOSES AN ADDITIONAL TAX OF 8¢ PER PACKAGE.

UNITED STATES
STATE TAX COMPARISON

STATE	GASOLINE TAX PER GAL.		SALES TAX			TAX PER PACKAGE OF 20 CIGARETTES
	GASOHOL *	ORDINARY	STATE	MAX LOCAL RATE	TOTAL	
WASHINGTON	13.44¢	18¢(14) **	6.5%	.7% - .9%	7.2% - 7.4%	31¢ (13) **
WEST VIRGINIA		15.35¢ (21)**	5%	0	5%	17¢ **
WISCONSIN		17.5¢	5%	0	5%	41¢ (2) **
WYOMING	4¢	8¢	3%	0 (5)	3%	8¢ **

* - IF TAX RATE DIFFERENT THAN "ORDINARY" ** - PLUS SALES TAX

(1) TAX IS INCREASED BY THE SAME AMOUNT AS ANY FUTURE DECREASE IN FEDERAL EXCISE TAX. (RHODE ISLAND 7.4¢ RATHER THAN 8¢). FEDERAL EXCISE TAX CURRENTLY AT 16¢ PER PACK WAS SCHEDULED TO DROP TO 8¢ MARCH 14, 1986. SUBSEQUENTLY CANCELLED BY CONGRESS AND REMAINS AT 16¢ A PACK.
(2) LESS A CREDIT FOR ANY FEDERAL EXCISE TAX LIABILITY.
(3) HAWAII - OF WHOLESALE PRICE.
(4) NEBRASKA - AS AT MARCH 1, 1986.
(5) WYOMING - AUTHORIZED LOCAL SALES TAXES BY 1973 LEGISLATION. NO ADOPTIONS REPORTED.
(6) UTAH - SCHEDULED TO DROP TO 4.38% JULY 1, 1986 AND 4.5% JULY 1, 1987. LOCAL MAXIMUM RATES TO 58/64 OF 1% JULY 1, 1986 AND 1% JULY 1, 1987.
(7) KENTUCKY - 9% ON AVERAGE WHOLESALE.
(8)
(9) NEW HAMPSHIRE - IMPOSES A MEALS AND ROOM TAX-RATE 7%.
(10) NEW YORK - RATE WITHIN METROPOLITAN COMPUTER TRANSPORTATION DISTRICT AN ADDITIONAL 1/4%.
(11) MARYLAND - GASOHOL RATE 1¢ PER GALLON LESS THAN GASOLINE.
(12)
(13) WASHINGTON - PLUS 61.75% OF WHOLESALE PRICE OF SUCH PRODUCTS AND AN ADDITIONAL TAX EQUAL TO 7% OF BASIC TAX RATE.
(14)
(15)
(16) HAWAII - ADDITIONAL TAX ARE IMPOSED BY COUNTIES - KAUAI - 4¢, MAUI 5¢, HAWAII 3¢ AND OAHU 3 1/2¢.
(17) AD VALOREM BASE UTILIZED TO ESTABLISH PER UNIT TAX RATE.
(18)
(19)
(20) NEVADA - INCLUDES A UNIFORM LOCAL TAX OF 1.75¢.
(21) WEST VIRGINIA - INCLUDES MOTOR FUEL SALES TAX OF 4.85¢.

PROVINCIAL TAX COMPARISON

RE: INSURANCE CORPORATION TAX

NO. ITEM	YUKON	N.W.T.	BRITISH COLUMBIA	ALBERTA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
1. RATE	2% OF PREMIUMS	2% OF NET PREMIUMS RECEIVABLE 1/2 OF 1% OF NET PREMIUMS FOR FIRE INSURANCE	3% OF PREMIUMS	2% OF PREMIUMS	2% OF PREMIUMS ON LIFE ACCIDENT & SICKNESS INSURANCE 3% ON OTHER INSURANCE PREMIUMS UNDER THE INSURANCE PREMIUM TAX ACT PLUS ADDITIONAL 1% ON MOTOR VEHICLE INSURANCE - UNDER THE MOTOR VEHICLE TAX ACT AND 1% ON PROPERTY INSURANCE - UNDER THE FIRE PREVENTION ACT	2% OF PREMIUMS ON LIFE ACCIDENT & SICKNESS INSURANCE 3% OF PREMIUMS ON ALL OTHER CLASSES	2% OF PREMIUMS ON ACCIDENT LIFE AND SICKNESS INSURANCE 3 1/2% OF PREMIUMS ON PROPERTY INSURANCE 3% OF PREMIUMS ON ALL OTHER	2% OF PREMIUMS ON LIFE AND HEALTH INSURANCE 3% OF PREMIUMS ON ALL OTHER INSURANCE	2% OF GROSS PREMIUMS FOR ACCIDENT INSURANCE 3% OF PREMIUMS ON ALL OTHER TYPES	LIFE-2% OF PREMIUMS OTHER THAN LIFE - 3% OF PREMIUMS	2% OF PREMIUMS 3/4% OF FIRE PREMIUMS	3% OF PREMIUMS

PROVINCIAL TAX COMPARISON

RE: INSURANCE CORPORATION TAX

NO. ITEM	YUKON	N.W.T.	BRITISH COLUMBIA	ALBERTA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
2. FREQUENCY OF RETURNS	ANNUAL	ANNUAL	ANNUAL	ANNUAL	ANNUAL	4 QUARTERS AND ONE FINAL (5 TIMES ANNUALLY)	ANNUAL	ANNUAL	QUARTERLY	ANNUAL	YEARLY (PAID QUARTER-LY)	ANNUAL
3. PENALTY FOR LATE REMISSION	10%	6%	5% OF TAX MAXIMUM $500	6%	6%	1% ON QUARTER PAYMENTS ONLY	5% TO A MAXIMUM OF $500	5% & 1% PER MONTH (MAX. 12 MONTHS)	NIL	$10.00 PER DAY	6%	1 1/2% PER MONTH
4. COMMISSION	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
5. FILING DATE	MARCH 15TH IN YEAR FOLLOWING THE TAXATION YEAR	MARCH 15TH IN YEAR FOLLOWING THE TAXATION YEAR	MARCH 15TH IN YEAR FOLLOWING THE TAXATION YEAR	MARCH 15TH IN YEAR FOLLOWING THE TAXATION YEAR	MARCH 15TH IN YEAR FOLLOWING THE TAXATION YEAR	QTRS. 1.APR. 30 2.JULY 31 3.OCT. 31 4.JAN. 31 FINAL - MAR. 31 OF YEAR FOLLOWING	JUNE 30 OF YEAR FOLLOWING TAXATION YEAR	WITHIN 6 MONTHS FROM THE END OF TAXATION YEAR	JUNE 30 SEPT. 30 DEC. 31 MAR. 15 OF YEAR FOLLOWING	MARCH 31ST OF YEAR FOLLOWING TAXATION YEAR	MARCH 31ST OF YEAR FOLLOW-ING TAXATION YEAR	MARCH 20TH OF YEAR FOLLOWING TAXATION YEAR